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BIENNIAL REPORT

TENNESSEE DEPARTMENT OF REVENUE

FISCAL YEARS

1981 AND 1982

MARTHA B. OLSEN
Commissioner

STATE OF TENNESSEE
DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37242

December 31, 1982

Honorable Lamar Alexander
Governor of Tennessee
State Capitol
Nashville, Tennessee

Dear Governor Alexander:

I am pleased to have the privilege of presenting the thirtieth Biennial Report of the Department of Revenue.

The report covers the activities of the Department for the period July 1, 1980 to June 30, 1982. Its purpose is to serve as a general reference on the organization and functions of the Department, Tennessee's tax structure, and recent legislation and court decisions affecting the Department. The Biennial Report also includes detailed statistical data for the biennium period.

State tax collections during this period reflected a nationwide decline in economic activity; however, we are optimistic that the next biennium will reflect real improvement in both the level of economic activity and state tax collections.

Sincerely,

Martha B. Olsen

Martha B. Olsen

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PREFACE

It is an established principle of democracy in America that governmental agencies have an obligation to report periodically to the chief executive and to the people. Such reports enable governmental officials and individual citizens alike to keep abreast of the activities performed by each agency. When the primary function of the agency is the collection of taxes and the enforcement of the revenue statutes of a state, its reports take on an even greater significance.

As part of a continuing program of reporting, which includes monthly reports and numerous special reports, it is a pleasure to present the thirtieth Biennial Report of the Department of Revenue. The purpose of this report is to provide an analysis and description of revenue administration as it is conducted by the Department.

The report consists of four sections. The first introduces and explains the organizational structure and functions of the Department. The second section establishes the framework of the Tennessee tax structure. Significant tax legislation and important court decisions made during the biennium are discussed in the third section. The last section consists of statistical tables and charts showing the collection and the apportionment of the various state taxes.

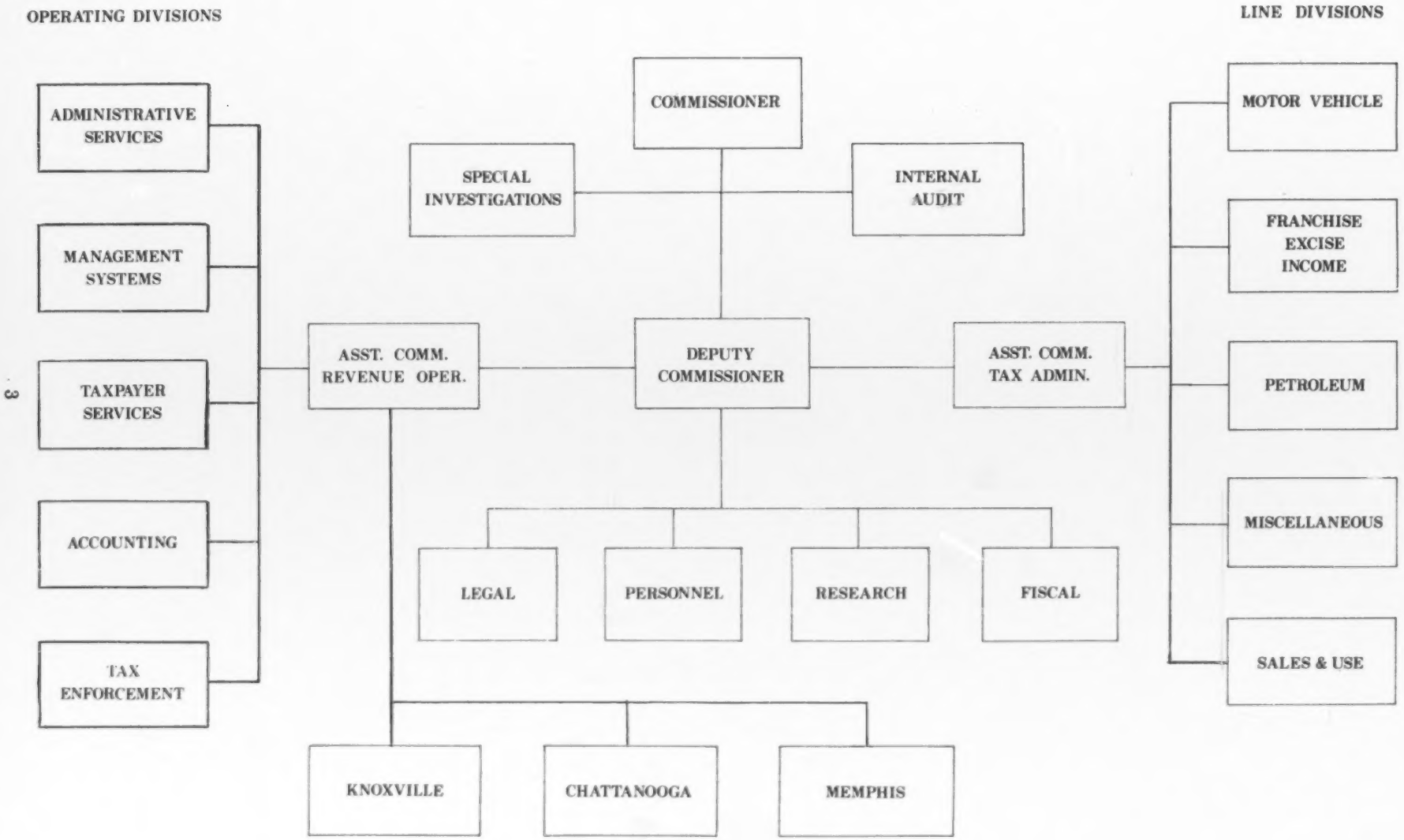
COST STATEMENT
This public document was promulgated at an annual cost of $1,010.49 or $2.02 per copy by the Taxpayer Publications Unit of the Administrative Services Division for the Tennessee Department of Revenue, Research Section. This document serves as a report on the functions, organization, and collections of the department for the past two years and is submitted to the governor, the legislators, and other interested parties. Authorization 1113; 500 copies; printed by the Central Printing Division of the Department of General Services; January, 1983.

PART I

THE ORGANIZATION AND FUNCTIONS OF THE DEPARTMENT OF REVENUE

FIGURE 1

DEPARTMENT OF REVENUE



THE ORGANIZATION AND FUNCTIONS OF THE DEPARTMENT OF REVENUE

The Department of Revenue is the principal agency charged with the enforcement of the tax statutes and the collection of tax revenue in Tennessee. The history of the department dates from the Public Acts of 1923, which established the Department of Finance and Taxation to collect state revenues. The Reorganization Act of 1959 changed the name of the Department from Finance and Taxation to Revenue.

The Commissioner of Revenue is appointed by and serves at the pleasure of the Governor. In addition to being a member of the Governor's staff, the Commissioner is a member of the State Board of Equalization and the State Board of Claims. Responsible for all of the operations of the Revenue Department, the Commissioner directs the operations of the staff sections and the line divisions of the department.

The Deputy Commissioner, the Assistant Commissioner for Revenue Operations, and the Assistant Commissioner for Tax Administration are appointed by and serve at the pleasure of the Commissioner. The Deputy Commissioner aids the Commissioner of Revenue in directing the staff sections and line divisions. Each line division and all staff sections, except Internal Audit and Special Investigations, report to the Deputy Commissioner.

The Assistant Commissioner for Revenue Operations has direct responsibility for the regional offices within Tennessee. The Assistant Commissioner for Tax Administration plans, coordinates, directs, controls, and evaluates the operations of the line divisions administering the various tax laws, coordinates technical matters with the Commissioner and represents the Commissioner at technical conferences. Figure 1 illustrates the Department's organizational arrangement.

With 1,130 full-time employees, the Revenue Department is one of the most vital agencies in state government. Headquartered in Nashville, it has regional offices located in Memphis, Knoxville, and Chattanooga. These offices are maintained to assist taxpayers within these metropolitan areas and to aid in the administration of the tax laws. Each regional office is headed by a regional administrator under the direct supervision of the Assistant Commissioner for Revenue Operations.

The department performs three principal functions. It is responsible for the collection of taxes and fees; it enforces the revenue statutes of the state to insure that taxpayers are complying with the laws; and it prepares the monthly apportionment of revenue collections for distribution to the various state funds and local units of government. Few people realize the significance of this last function. A great deal of money collected by the Department of Revenue flows back into local communities each year. In this biennium, almost 10 percent of the department's annual tax revenue collections was sent directly back to the local communities through various revenue sharing formulas. In addition to state taxes distributed directly back to local governments, $661 million of local sales tax was collected by the department and returned to local governments.

Counties and municipalities benefit in two ways from revenue shared with them or collected for them by the state. Local programs can be financed without expanding the local tax base, and the magnitude of collections by the Department of Revenue makes possible a lower cost of collection per tax dollar than local communities could achieve.

Not unlike any agency with a variety of stated objectives and a large number of employees, the Department of Revenue has developed a detailed organizational design which allows for the accomplishment of its goals in the most expedient and efficient manner. The functions of the various units are described in the following paragraphs.

STAFF SECTIONS:

The Internal Audit Section is charged with the responsibility of continuous review of department procedures which have been established to insure proper administrative and fiscal controls over all transactions involving state tax revenues. The internal auditors appraise the audit program of operating and line divisions and assist in the development of training programs and instructions for field auditors.

The Special Investigations Section was established in the Department of Revenue effective June 1, 1976. It has the responsibility for the investigation of all alleged criminal tax violations coming under the jurisdiction of the Commissioner of Revenue except for certain misdemeanor motor vehicle violations. The section is also responsible for the investigation of all alleged criminal violations by Department of Revenue employees in the performance of their duties, as well as cases of serious misconduct which might reflect on the image of the department.

The Legal Section advises the Commissioner and directors on questions of interpretation and application of the revenue laws. The staff attorneys prepare various legal documents and work closely with the divisions which administer the tax laws. They prepare drafts to proposed legislation, as well as drafts of administrative rules and regulations designed to implement the revenue statutes. They conduct hearings concerning violations of departmental tax laws and maintain appropriate records of these proceedings.

The Personnel Section has the prime responsibility of recruiting, interviewing, and hiring new personnel in accordance with Civil Service Rules and Regulations. The section is also responsible for the maintenance of current personnel records, affirmative action, job descriptions, classification of positions, and salary administration, as well as the counseling, training, and periodic evaluation of all employees.

The Research Section is responsible for conducting studies pertaining to the tax structure in Tennessee and other states. The staff members compile and distribute statistical reports and prepare analyses of economic conditions which influence revenue yields. They also examine the revenue impact of tax legislation which may be under construction and undertake special studies at the request of the Commissioner.

The Fiscal Section has the duty of controlling the expenditure of appropriations made to the department for its operations. All expenditures of the department are processed by this office, and centralized budgetary control and expenditure accounting records are maintained for all divisions of the department. This office also coordinates all departmental purchases and prepares the department's annual budget request.

OPERATING DIVISIONS:

Administrative Services provides many centralized administratiave functions and serves as liaison to several other departments of the state. Specific responsibilities are forms and records design, management and retention; all publications for in-house and taxpayer distribution; building and equipment maintenance; availability of equipment and supplies; property inventory, postal services, and janitorial services.

Management Systems is responsible for automated systems design, development, and maintenance for all tax and operating divisions. Management Systems also does the data entry and operating controls for all computer related processing and develops and maintains the departmental operating procedures.

Taxpayer Services maintains a toll free information line as a public service to taxpayers, processes sales and use tax applications, and initiates corporation registration for franchise and excise taxes based on information from the Secretary of State's office. This division makes all master file changes, makes corrections and closes tax accounts, provides the tax divisions with tax account information, and maintains a central system where tax account information is compiled and stored.

Accounting is responsible for receiving all mail sent to the Department of Revenue and depositing tax payments to the account of the State Treasurer. It records the amount and source of each payment, maintains control balances, and prepares monthly reports of collections. The staff apportions various taxes to the local governments and state agencies and is responsible for the control and distribution of tobacco tax stamps and alcohol identification stamps.

Tax Enforcement, with central offices in Nashville and six offices across the state, is responsible for a centralized program of collecting delinquent taxes for all the line divisions within the department. The objective of the division is to fairly and impartially administer the revenue laws as they relate to delinquent taxes while simultaneously encouraging maximum voluntary compliance and promoting taxpayer education.

LINE DIVISIONS:

The Motor Vehicle Tax Division administers various tax statutes pertaining to the operation of motor vehicles on Tennessee roads and highways. The major functions of the division are the collection of registration and title fees and the issuance of license plates to regulate vehicles by ownership, size, and use. The division works closely with local county authorities in performing this function. The division's enforcement section operates fixed scale stations and a fleet of portable scales as part of its program for enforcing truck weight classifications. The highway fuel use section maintains the necessary records for the collection of the motor vehicle fuel use tax levied on interstate freight motor vehicles.

The Franchise, Excise, and Income Tax Division administers three separate levies on corporations and a limited income tax on individuals and partnerships. The franchise and excise taxes are both privilege taxes levied on corporations for the right and privilege of operating in corporate form in Tennessee. The excise tax is measured by net earnings attributable to Tennessee operations, and the franchise tax is measured by the larger of the apportioned net worth of the corporation or the amount of real and tangible property owned or leased in Tennessee. Tennessee's income tax applies only to earnings from dividends on stock and limited interest income.

The Petroleum Tax Division is responsible for the administration of the laws applicable to the inspection and sale of petroleum products, including the severance tax on natural gas and crude oil. Among the taxes collected are the gasoline tax, the special tax on petroleum products, and the motor vehicle fuel tax. The division records the importation of fuels into the state, processes monthly returns, and conducts the necessary audits to insure collection of the tax. It also distributes refunds permitted by law, one of these being agricultural refunds to farmers.

The Miscellaneous Tax Division administers numerous taxes which individually would not require the efforts of an organizational unit the size of a line division. Among the taxes administered are the tobacco tax, beer tax, mixed drink tax, alcoholic beverage tax, privilege taxes, gross receipts taxes, business tax, inheritance tax, and coal severance tax. The division administers only the revenue aspects of the alcoholic beverage and mixed drink taxes, while enforcement agencies outside the department are responsible for enforcement of alcoholic beverage regulatory provisions. The Miscellaneous Tax Division is also responsible for issuing licenses and permits to establishments selling beer.

The Sales and Use Tax Division administers the sales and use tax for the state. This tax, which is a levy upon the sale of goods and services, is collected by retailers throughout the state and is remitted to the division on a monthly or quarterly basis. To insure speed and accuracy in the administration of the sales tax, many operations have been assigned to electronic data processing equipment.

PART II

TENNESSEE STATE TAXES

TENNESSEE STATE TAXES

The State of Tennessee imposes various taxes, licenses, and permits. Some of these are imposed primarily for regulatory purposes and produce little revenue, while others have been levied chiefly to collect revenue. These various taxes, licenses, and fees are separated into 19 classifications.

ALCOHOLIC BEVERAGE TAX

Chapter 40 of the Public Acts of 1939 authorized the sale of alcoholic beverages in counties and municipalities of Tennessee, if approved by local referendum. This law also provided for a system of state license fees and established a gallonage tax of 25 cents per gallon on wines and 70 cents per gallon on liquors sold in the state. Since original enactment, the licensing structure has been amended and the tax rates have been increased several times.

Presently the tax rate is $4.00 per gallon on distilled spirits and $1.10 per gallon on wines except that wine made in Tennessee from Tennessee products is taxed at 5¢ per gallon. An additional tax of 15 cents per case sold is paid monthly by the wholesaler for administration and enforcement expenses. In addition, licenses and permits are issued annually at the following rates: manufacturer, $1,000; wholesaler, $1,000; retailer; $500; winery, $500; manufacturer's representative, $50; wholesaler's representative, $10; and employee's permit. $2.

Chapter 341 of the Public Acts of 1979 provided for a tax on the registration of brands of alcoholic beverages. This tax is $250 per brand of distilled spirits with wholesale sales of 50 cases or more and $100 for brands of distilled spirits with wholesale sales of less than 50 cases. There is no tax on brands of wine with wholesale sales of less than 250 cases, but the tax is $250 if wholesale sales are 250 or more cases.
Tax returns and reports showing the sale of alcoholic beverages must be filed and the tax paid to the department on or before the 15th day of the month following the month when the tax liability was incurred. Renewal of licenses and permits must be accomplished on or before January of each year.

The revenue collected from these sources is apportioned according to statutory formulas with 83 percent going to the General Fund and 17 percent going to the counties.

Legal References: T.C.A. 57-2-101—57-3-307,
57-9-101—57-9-206, 57-6-201—57-6-202

BEER TAX

The Tennessee beer tax dates from 1939, when a levy of $1.20 per barrel of 31 gallons was enacted, with the revenues to be divided equally among the state, counties, and incorporated municipalities. Originally this revenue was earmarked exclusively for education, but subsequent legislation removed this restriction and also altered the apportionment procedure. In 1937, the rate was increased to $1.70 per barrel and then doubled to $3.40 per barrel in 1947. The tax was again raised in 1981 to $3.90 with the requirement that the funds raised from the increase (50¢ per barrel) be used for litter control.

In addition to the gallonage tax, registration fees are levied at the following rates; $40 for manufacturers, $20 for wholesalers, and $10 for retailers. Annual $5 transportation permits are required for non-common carriers transporting beer into the state.

Beer tax returns and remittances are due on the 20th day of each month following the month in which the sales to the wholesalers were made. The registration fees must be paid annually by January 1.

Beer tax revenue is divided among the state and local governments. In F.Y. 1981, the General Fund received 78 percent and the local governments 22 percent; in F.Y. 1982, the General Fund received 68 percent, local governments 20 percent, and the litter control program 12 percent.

In addition to this state tax, an additional state gallonage tax of 17 percent of the wholesale price is collected by the wholesalers from the retailers and is paid to the respective city or county government involved, with the state receiving an administrative fee of .5 percent of the amount collected.

Legal References: T.C.A. 57-5-101—57-5-416,
57-6-101—57-6-118

BUSINESS TAX

In January 1971, the General Assembly made some sweeping changes in statutory provisions relating to privilege and gross receipts taxation with the passage of the Business Tax Act. The intent of the legislative measure was to modernize a system of taxation which had become antiquated with the passage of time. More than 100 items in the privilege tax base and 7 components of the gross receipts tax were repealed and simultaneously reenacted to create the business tax. Prior to this time, the privilege tax liability was measured more on such intangibles as the population of the city or county in which the business was located, or the number of employees, rather than any measure of ability to pay, such as gross receipts.

The Business Tax Act, in addition to consolidating the myriad taxable privileges into a more manageable body of law, established a minimum tax level, with the tax being imposed on the gross receipts of a business. Taxable privileges were separated into five basic groups or classes with specific rates for each. Cities and counties were originally given jurisdiction over retail operations and the state was allowed to tax wholesale operations.

The measure was initially designed so that while it substantially amended existing provisions, it would still generate approximately the same levels of revenue.

For example, the receipts lost from the privilege tax would be balanced by new revenues from the business tax. The greatest problems developed with the removal of the merchants ad valorem tax, a levy imposed upon inventories. This segment of the act was eventually challenged in the courts and as a result was reinstated as law. This decision in effect made some merchants liable for both the business tax and the merchants ad volorem tax, which was contrary to the intent of the legislature; therefore, remedial legislation was necessary.

The General Assembly amended the act substantially in 1972. Credits were established to offset payments for the merchants ad valorem, but these credits could not exceed the business tax liability and were to expire April 30, 1975. In addition, the voters of the state took steps to remove the statutory provisions requiring the merchants ad valorem by approving "Question 3" to revise the constitution.

Another change in the law was that the collection of the tax from wholesale operations was transferred to the local units of government. The cities and counties transmit 15 percent of the amount collected to the State as replacement of the wholesale tax surrendered to them. Provisions were made in the bill for the Department of Revenue to aid in administering the business tax if the local governments deemed it necessary.

A new section was added to Chapter 58 in 1980 (TCA 67-5830) requiring promoters of professional boxing and wrestling matches or exhibitions to be licensed with the Department of Revenue and pay a tax of 4 percent of the gross receipts of such events to the Department of Revenue.

Legal References: T.C.A. 67-5801—67-5831

CORPORATION FILING FEES

Chapter 12 of the Public Acts of 1929 provided for the payment of an annual filing fee by every corporation doing business in Tennessee when filing its annual report. The fee was set at ½ percent of the gross receipts from business done entirely within the state ($25 minimum). As its option, however, a corporation could elect to pay a fee based on capital stock, said fee to vary with the valuation of the issued stock at the following rates:

$ 25,000 or less	$ 5
25,001 to $ 50,000	10
50,001 to 100,000	20
100,001 to 250,000	30
250,001 to 500,000	50
500,001 to 999,999	100
1,000,000 or more	150

These fees, established in 1929, are still applicable today; however, banks and insurance companies are exempt from the levy.

Each taxpayer must remit his payment on or before the first day of the fourth month following the close of the corporation's fiscal year. This tax together with the excise and franchise taxes due are filed on the same report. All revenue collected from corporation filing fees is apportioned to the General Fund.

Legal References: T.C.A. 67-2801—67-2814

EXCISE TAX

The excise tax was the first of the Tennessee corporate taxes to be enacted (1923) and has always been a productive source of revenue, ranking second in total collections in fiscal year 1981-82. The present rate is 6 percent.

All corporations, cooperatives conducted for profit, joint stock, associations, business trusts, state banks, national banks, and savings and loan associations, must pay the excise tax annually on the net earnings from business done within the state. The net earnings of a corporation do not include dividends received from any other corporation if at least 80 percent owned by the taxpayer. Corporate net earnings do not include income derived from bonds, and other such obligations of the State of Tennessee, its instrumentalities or political subdivisions. Corporations, which have as their sole expressed corporate purpose the extension and expansion of industrial development in communities throughout the state and which pay no compensation to their officers and stockholders, are exempt from the excise tax as well as the franchise tax.

The Franchise and Excise Tax Law underwent extensive study in 1975 and numerous recommendations were enacted into a rewritten version in 1976. Chapter 537 of the Public Acts of 1976 resulted in recodification of the law and adoption of several important changes affecting the tax base. The new law became applicable to corporate fiscal years beginning on or after July 15, 1976.

Separate and distinct formulas for determining the tax base have been established. Corporations doing business both in Tennessee and elsewhere, except common carriers, apportion earnings based on the arithmetical average of the following:

(a) The ratio of the value of real estate and tangible personal property in this state to the value of the total.

(b) The ratio of the amount of payroll paid in this state to the amount of payroll paid everywhere.

(c) The ratio of total receipts in this state to the total receipts everywhere.

Apportionment of common carriers' earnings is based on the arithmetical average of gross receipts and mileage ratios.

Corporations expecting to pay an excise tax in excess of two thousand dollars ($2,000) are required to make quarterly payments of their estimated tax.

Corporations having a net loss in any year may carry the loss forward three years in determing their tax liability. Losses cannot be carried back.

An investment tax credit equal to a percent of the purchase price of industrial machinery up to 50% of a firm's excise tax liability was provided to corporations beginning with taxable years ending on or after July 15, 1980. A phase-in of the credit over a five year period was established starting at .2 percent in fiscal year 1980-81 and rising to 1 percent in fiscal year 1984-85.

The 1982 Session of the Tennessee General Assembly enacted legislation relative to the computation of "net earnings" defined under the excise tax law. Effective for fiscal years ending on or after July 15, 1981, any transaction characterized as a "safe harbor lease election" permitted as a result of the minimum requirements described under Section 168 of the Economic Recovery Tax Act of 1981 would not be treated as a valid lease for state excise tax purposes. Effective for any fiscal year ending on and after July 15, 1982 and before July 15, 1983, the taxpayer has the option of reporting taxable income for excise tax purposes under (a) federal taxable income prior to the ACRS provisions permitted under federal law; or (b) federal taxable income allowing ACRS deductions, plus 1/10 of all tax depreciation taken for federal tax purposes.
The excise tax is due on the first day of the fourth month following the close of the taxpayer's fiscal year. All proceeds go to the General Fund unless needed by the Sinking Fund for debt maintenance and retirement.

Legal References: T.C.A. 67-2701—67-2732
9-9-103

FRANCHISE TAX

The Tennessee franchise tax was enacted in 1937 on the privilege of engaging in business in corporate form. The present tax rate, unchanged since 1937, is 15¢ per $100 of corporate stock, surplus, and undivided profits of domestic and foreign corporations in Tennessee: minimum $10. The base, however cannot be less than the actual value of the property owned or used in Tennessee. The tax base is determined at the close of each fiscal year of the corporation.

Apportionment formulas for corporations doing business in other states have been established for the purpose of determining the tax base as follows:

(a) The ratio of the value of real estate and personal property in this state to the value of the total.

(b) The ratio of the amount of payroll paid in this state to the amount of payroll paid everywhere.

The franchise tax is due on the first day of the fourth month following the close of the taxpayer's fiscal year and all revenue goes to the General Fund; however, the State Funding Board may exercise the power to allocate funds for retirement and maintenance of debt.

Legal References: T.C.A. 67-2901—67-2927
9-9-103

GASOLINE TAX

The gasoline tax was first imposed by the legislature in 1923 at a rate of 2 cents per gallon of gasoline sold, to provide revenue for the construction and maintenance of the public highways. By 1931, the rate had been raised to 7 cents per gallon. It was not increased again until 1981, when it was set at 9 cents per gallon.

The tax is levied on each gallon of gasoline or distillate refined, manufactured, sold, stored, or imported into the state. Refunds are granted on gasoline used for agricultural purposes, while political subdivisions and government agencies are exempt from payment of this tax.

Gasoline tax returns must be filed and the tax paid by the 20th of each month for dealers and distributors and by the 25th of each month for manufacturers and refiners. The returns reflect the taxpayers' transactions for the preceding month.

The apportionment formula used to distribute this revenue directs that "amounts required" go to

the state sinking fund for retirement and maintenance of the state debt. Remaining monies are distributed as follows: 28.6% to the various counties, 14.3% to municipalities in the state, funds to cover administrative costs go to the general fund, and any remaining funds are allocated to the highway fund.

Legal References: T.C.A. 67-3301—67-3318 and 54-5-102—54-4-204
67-3401—67-3408
9-9-106

SPECIAL PETROLEUM PRODUCTS TAX

The gasoline inspection fee was enacted in 1899 for the purpose of assuring that gasoline and oil sold in the state met minimum quality standards. The fee, originally set at 25 cents per 60-gallon barrel to cover the administrative costs of the program, has subsequently been raised and the tax base increased to include diesel and other fuels, so that today the inspection fee is a significant revenue producer. Effective January 1, 1979, the tax was repealed and replaced by a one cent per gallon Special Tax on volatile substances produced from petroleum, natural gas, oil shales or coal or substitutes for those products.

Returns on the previous month's activity are due from dealers and distributors on or before the 20th of the following month. Collections are apportioned as follows: 98% of the net collections go to the highway fund and 2% to the general fund. However, an annual amount of $12,017,000 is to be distributed monthly to local government to be spent solely for roads and streets.

Legal References: T.C.A. 67-3801—67-3820 and 9-9-103

INCOME TAX

The Tennessee income tax, enacted in 1929, and based on income from stocks and bonds, is an example of the type of income tax authorized by the Tennessee Constitution. In 1931, a law levying a general personal income tax was declared unconstitutional by the Tennessee Supreme Court.

The present tax applies only to the receipts of individuals and partnerships from dividends on stocks and limited interest income. The tax rate is 6 percent. The rate is reduced to 4 percent on dividends from corporations which have more than 75 percent of their property subject to the Tennessee ad valorem tax. Blind persons, pension trusts, and profit-sharing trusts are exempt from this tax. Low income elderly 65 years or older are exempt from tax and the requirement of filing a return if their earnings from all sources were less than $6,000, or $10,000 if filing a joint return. No tax return is required if income derived is less than $25.

The tax return and remittance are due between January 1 and April 15 of the year following the year in which income was received. Revenue from this tax is apportioned 30 percent to the counties and municipalities and 70 percent to the General Fund.

Legal References: T.C.A. 67-2601—67-2635

INHERITANCE, ESTATE AND GIFT TAXES

Tennessee's first inheritance tax was passed in 1891, with a rate of $5 per $100 of the value of all property in the state going to collateral heirs. In 1909, the tax was extended to direct heirs with an initial exemption of $5,000 and lower rates than for collateral heirs. Subsequent legislation increased the rates and the amount of initial exemption allowed direct heirs.

All property, real and personal, is appraised at its full and true value at the date of death of the decedent. Stocks and bonds listed on recognized exhanges are appraised by ascertaining their quoted value on the date of death of the decendent, or on the nearest business day of the exchange to that date.

Major changes taking effect on November 1, 1978, were made in the inheritance tax laws. Changes made in the gift tax laws took effect January 1, 1979.

The rate and base are divided into two classes. Class A includes husband, wife, child, lineal ancestor and decendant, legally adopted child, brother, sister, and stepchild. Class A transfers are allowed a $120,000 exemption from the net estate in arriving at the net taxable Class A estate. The tax rates on the net taxable estate vary from 5.5 percent on the first $40,000 to 9.5 percent on the excess over $440,000.

In Class B, which includes any relative, person, association, or corporation not specifically designated in Class A, a $10,000 exemption is allowed to arrive at the net taxable estate. The tax rates vary from 6.5 percent on the first $50,000 to 16 percent on the excess over $200,000.

Any interest passing to a surviving spouse is deductible from the gross estate with the maximum deduction being the greater of $250,000 or one-half of the adjusted gross estate. Adjusted gross estate is defined to be the value of the estate left after deducting all debts and expenses other than charitable, educational, and marital deductions. This deduction is in addition to the $120,000 exemption available to Class A estates.

The legislature enacted a generation-skipping transfer tax, which basically is when a grantor creates life interests with remainder interest reserved for members of subsequent generations. A tax equal to the amount allowable as a state credit for federal generation-skipping transfer tax purposes is imposed.

The gift tax exemption statute was amended to incorporate the standard federal annual exemption of $3,000 per donee. This is an alternative to the maximum annual exemption of $5,000 for Class B and $10,000 for Class A. Further, the law provides that gifts made by a donor to his or her spouse will be deductible to the extent of an amount equal to one-half of the gift. The Class A donee classification includes brothers, sisters, and stepchildren.

Inheritance tax returns are due nine months after the death of the decedent. Gift tax returns are due April 15th following the end of the calendar year in which the property was transferred. All revenue collected from these taxes is deposited in the General Fund.

Legal References: T.C.A. 30-1601—30-1643, 30-1701—30-1720, 67-2501—67-2526, 67-6101—67-6105

MIXED DRINK TAX

The mixed drink tax, enacted by the General Assembly in 1967, was originally applicable only to the state's four largest counties. It is a combination of two separate tax levies, one of which is an annual licensing requirement imposed at the following rates:

Private Club and Historic Performing Arts Center	$ 300
Convention Center and Urban Park Center	500
Hotel and Motel	1,000
Premier Type Tourist Resort	1,500

Restaurant, according to seating capacity of licensed premises:

75-125 seats	$ 600
126-175 seats	750
176-225 seats	800
226-275 seats	900
276 or more seats	1,000

In addition, there is levied a gross receipts tax of 15 percent of the sales price of all alcoholic beverages sold for consumption on the premises. This tax is due and payable on the first day of each month and, for the purpose of ascertaining the correct liability, the taxpayer must submit a return by the 15th of the month showing gross sales made during the preceding month. A licensing fee of $750 is levied on commercial airlines and passenger trains in lieu of other taxes levied under this section.

The laws governing the operation of establishments selling mixed drinks have been amended to provide that nonprofit clubs having at least 100 members may be licensed anywhere in the state and sell alcoholic beverages without approval of local citizens through referendum.

The revenue received from the license fees goes entirely to the General Fund, while the gross receipts collections are apportioned as follows: 50 percent to the General Fund, earmarked for

education; 50 percent to the county or city in which sales were made.

Legal References: T.C.A. 57-4-101—57-4-308

MOTOR VEHICLE FUEL TAX

The motor vehicle fuel tax was enacted in 1941, as the use of diesel fuel became increasingly popular. The original rate of 7 cents per gallon was increased to 8 cents in 1963 and then to 12 cents in 1981. The tax is imposed on the sale of diesel fuel for use in a licensed motor vehicle by any person within the state; however, political subdivisions and governmental agencies are exempt from the payment of the tax. Compressed natural gas and liquified petroleum gas used in motor vehicles on the public highways are taxed at the rate of 9 cents per gallon.

Those required to file this tax return do so by the 25th of each month and pay the previous month's tax liability. These proceeds are apportioned to the various funds as follows: Highway Fund, 61.25%; General Fund, 1.62%; counties, for their highway funds, 24.75%; and municipalities, 12.38%.

Legal References: T.C.A. 67-3701—67-3718, 67-3401—67-3408

MOTOR VEHICLE REGISTRATION FEES

Motor vehicles were first required to be registered in 1905 for a $2.00 registration fee and an additional $1.00 county court clerk's fee. The vehicle, thereafter, could be re-registered for only the clerk's fee. Subsequent amendments to the statutes established the fee as an annual levy and periodically increased the rate. Laws were also enacted distinguished between fees for automobiles and trucks with increased fees imposed on vehicles with greater weight, horsepower, different body types, and usage.

The current registration fees for the different classes of motor vehicles are shown below. In addition to other fees and charges, an additional $1.00 is charged for the issuance of a reflectorized plate.

A. Registration Fees of Personal Use Vehicles:

Class A:	Motorcycles	$ 8.75
Class B:	Commercial 3-wheel motorcycles	20.00
Class C:	Passenger motor vehicles	17.75
Class D:	Rented trailers and house trailers not over 8′ in width and 20′ in length	8.50
Class E:	Antique vehicles	8.50
Class F:	Mobile homes or house trailers	
	(1) not over 8′ wide and 35′ long	18.00
	(2) not over 8′ wide and 50′ long	24.00
	(3) not over 8′ wide but over 50′ long	30.00
	(4) not over 10′ wide and 35′ long	30.00
	(5) not over 10′ wide and 50′ long	36.00
	(6) not over 10′ wide and over 50′ long	42.00
	(7) over 10′ wide and whatever length	50.00
Glass G:	Private buses (not for hire)	180.00

B. Registration Fees of Freight Motor Vehicles:

		Private Carriers	Public Carriers
Class 1.	max. gro. wt. 9,000 lbs.	$ 37.50	$ 47.50
Class 2.	max. gro. wt. 16,000 lbs.	61.50	100.00
Class 3.	max. gro. wt. 20,000 lbs.	187.50	300.00
Class 4.	max. gro. wt. 26,000 lbs.	350.00	450.00
Class 5.	max. gro. wt. 32,000 lbs.	475.00	600.00
Class 6.	max. gro. wt. 38,000 lbs.	550.00	675.00
Class 7.	max. gro. wt. 44,000 lbs.	600.00	750.00
Class 8.	max. gro. wt. 56,000 lbs.	750.00	900.00
Class 9.	max. gro. wt. 66,000 lbs.	875.00	975.00
Class 10.	max. gro. wt. 74,000 lbs.	1,000.00	1,150.00
Class 11.	max. gro. wt. 80,000 lbs.	1,300.00	1,300.00

Class 12. Motor vehicle carriers designed and used only for transportation of equipment that is mounted thereon may be registered at the rate of 25 percent of the fees set forth above.

C. Public Household Goods Carriers:

For Classes 1 through 11 the respective fees shall be at the same rate as Private Carriers.

D. Combined Farm and Limited Private Trucks:

Class 1. max. gro. wt. 9,000 lbs.	$ 17.75
Class 2. max. gro. wt. 16,000 lbs.	33.00
Class 3. max. gro. wt. 20,000 lbs.	99.00
Class 4. max. gro. wt. 26,000 lbs.	128.00
Class 5. max. gro. wt. 32,000 lbs.	170.00
Class 6. max. gro. wt. 38,000 lbs.	198.00
Class 7. max. gro. wt. 44,000 lbs.	220.00
Class 8. max. gro. wt. 56,000 lbs.	270.00
Class 9. max. gro. wt. 66,000 lbs.	312.00
Class 10. max. gro. wt. 74,000 lbs.	364.00
Class 11. max. gro. wt. 80,000 lbs.	492.00

E. Miscellaneous Classes:

1. Well drillers as defined in T.C.A. 55-1-117	$ 32.00

F. Freight Trailers and Semitrailers:
Freight trailers and semitrailers are charged an additional registration tax of $10.00

Fees for licenses for dealers, transporters, and manufacturers are $35.50, duplicate plates are $17.50, and temporary tags are $2.00. A $10.00 "temporary permit" can be obtained for trucks weighing up to 12 tons; the permit is $20 for trucks exceeding 12 tons.

Former P.O.W.'s and certain handicapped veterans are entitled to free registrations and special plates. Special plates are designed for issuance to general sessions court and juvenile court judges and members of auxillary police, volunteer firemen, civil defense, rescue squads, and ham radio operators. Plates are provided for $1.25 plus the county clerk's fee for vehicles in government service.

The registration fee is due upon acquisition of a vehicle and annually thereafter. A method of staggered registration renewals and registrations throughout the year has been adopted on both registration classes of private passenger vehicles and combined farm and limited private trucks.

Any owner of a freight motor vehicle making application for registration for such vehicle on or before April 15 of each year may, upon surety, defer payment of 75 percent of the annual registration fee. Such deferred payment may be paid in three equal installments on or before the 1st day of June, September, and December of each year.

The revenue from motor vehicle registrations is apportioned 98 percent to the Highway Fund and 2 percent to the General Fund. All of the state revenue from fines and penalties is apportioned to the General Fund except the penalties on overweight trucks which are apportioned 20% to the General Fund and 80% to the Highway Fund.

Legal References: T.C.A. 55-1-101—55-6-109, 55-11-101—55-11-208

MOTOR VEHICLE TITLE REGISTRATION FEES

In 1951 the Motor Vehicle Title Registration Law was enacted, not as a revenue producing measure, but to discourage theft and to provide a method of noting and discharging liens on certificates of title. Fees were levied for various services to defray expenses incurred in administering the law.

The fee for obtaining a certificate of title is $2.50.

For noting new liens or mortgage extensions on certificate of title, the fee is $1.50; and for replacing a lost or destroyed certificate of ownership, the fee is $2.50. The fee is $2.00 for issuing a plate with a new number for a vehicle where the manufacturer's identification number has been destroyed.

For issuing or duplicating any other certificate or document, the fee is whatever the Commissioner deems necessary to cover the cost, but not to exceed $2.00.

Title fees are due when an application for title is made or an alteration of an existing title is requested. All fees collected by the department are apportioned to the General Fund.

Legal References: T.C.A. 55-1-101—55-6-109, 8-37-604

PRIVILEGE TAXES

The body of law which covers those taxes listed as privilege taxes bears little in common today with the accepted definition of "privilege tax." Tennessee's privilege tax now consists primarily of receipts derived from realty transfers and mortgages, deeds of trusts, and other instruments offered for recording in addition to litigation taxes.

The realty transfer tax applies to instruments evidencing transfers of any interest in realty when documents are offered for recording. The tax is paid at the rate of 26 cents per $100 by the grantee or transferee of the interest in real estate as shown on the instrument evidencing the transfer or the value of the property, whichever is greater. The mortgage tax is imposed upon recordation of instruments evidencing an indebtedness such as mortgages, deeds of trust, conditional sales contracts, and financing statements. The rate of tax is 10 cents per $100 of any amount over the first $2,000. The realty transfer and mortgage taxes generate revenue of approximately $20 million annually. All such revenue is earmarked to the General Fund.

The litigation taxes are imposed upon persons making use of the judicial system of this state. The litigation taxes are collected by judicial clerks from the plaintiff in a civil suit when the action is instituted and in a criminal case from the defendent upon a finding of guilt. Most of these taxes are earmarked for retirement purposes, drivers education, compensation for victims of crime, and the remainder is apportioned to the General Fund.

Legal References: T.C.A. 67-4101, 67-4102, 67-4203, 39-4909, 40-3307 and 40-3207

GROSS RECEIPTS TAXES

Since 1937, there have been numerous alterations in Tennessee's gross receipts taxes. Some taxes were repealed while others were enacted. Some of these changes created partial exemptions or reduced tax rates, with a new result of eroding the tax base and decreasing rather than increasing state revenues. At present, there is little uniformity in either exemptions or rates. For example, theaters and vending machine operators are taxed on their entire gross receipts from intrastate business, while telephone companies receive an exemption of $10,000 and other utilities are given exemptions of $5,000. Tax rates vary from one percent on theaters up to 15 percent on setups sold at mixing bars. The largest single portion of reported receipts in this general category comes from T.V.A. in-lieu-of-tax payments to Tennessee. These payments are required by Federal Law and are based on T.V.A. power sales in Tennessee.

All gross receipt taxes collected by the department, with the exception of T.V.A. payments, are apportioned to the General Fund. T.V.A. payments are shared between the General Fund and city and county governments.

Legal References: T.C.A. 67-4101—67-4102, 67-24-101—67-24-103

SALES AND USE TAX

The retail sales and use tax, imposed in 1947, immediately became the states largest single revenue source. During fiscal year 1981-82, collections were $1,112,636,443 which was 52.25 percent of total tax collections by the department. The major purpose in enacting the sales tax was to provide funds for state and county education programs, and the bulk of revenue collected has been devoted to this program.

The present sales and use tax rate is 4.5 percent (raised from 3.5 percent effective April 1, 1976), and is applied to the sale, use consumption, distribution, lease, or rental of tangible personal property and a few selected services Amendments since 1947 have altered the original concept and coverage of the tax by extending the base to include charges for transient accommodations, storage and parking, telephone service for regular subscribers, repairs to tangible personal property, laundry, dry cleaning, and charges for water and energy fuels. The base was further expanded in 1967 to include the sale of tobacco products, and in 1971 to cover the casual sales of motor vehicles, vessels, and aircraft.

Farm and manufacturing machinery and air and water pollution control devices used by manufacturers were taxed at the rate of one percent. However, this rate is being phased out over a period of three years and by July 1, 1983, the exemption will be complete. In addition, a one percent rate is applied to water and a 1.5 percent rate to gas, fuel oil, electricity, coal, and other energy fuels when sold or used by manufacturers. A 1.5 percent rate applies to residential use of electricity and energy fuels, while commercial users other than manufacturers pay 4.5 percent.

The payment of sales and use tax is made monthly and must accompany the sales and use tax return. The return and remittance are due on or before the 20th of each month following the month in which the sale was made. Presently, approximately 93 percent of the revenue collected from this tax is deposited in the General Fund with the remainder going to the state's municipalities, and the Sinking Fund.

Legal References: T.C.A. 55-3-105—55-3-109 and 67-3001—67-3056

SEVERANCE TAXES

A severance tax on crude oil and natural gas was imposed in 1943. At that time, a privilege tax of 5 cents per 50-gallon barrel of oil was collected, while the tax on natural gas was 5% of the sale price. The tax rate of 1½% of the selling price of the gas and oil severed was established for both products in 1979 and then increased to 3% in 1982. For a period of two years, beginning in April of 1978, a moratorium on collection of the natural gas severance tax was in effect to encourage production.

By the 20th of the month, the person liable for the tax must file a report and pay the tax on oil and gas removed from the ground in the preceding month. Of the revenues collected, one-third is returned to the county from which the product was severed. The remainder of the tax is allocated to the state's General Fund.

Legal References: T.C.A. 60-1-301—60-1-302

A severance tax of 1½% of market value but not to exceed 10 cents per ton on the total value of all coal products mined in Tennessee was first imposed in 1972. The rate was changed to 10 cents per ton in 1973. The rate was increased to 20 cents per ton in 1974 and the owner was made liable for the tax at the time the coal products are severed from the earth and ready for sale. The rate was set at 29 cent per ton in 1982, 32 cents per ton effective July 1, 1983, and 35 cents per ton effective July 1, 1984.

By the 15th of the month, the person liable for the tax must file a separate report for each county from which coal is severed and pay the tax due. All revenues collected, less 3 percent and all penalties and interest collected, are returned to that county in which the coal products were severed for the following specific purposes: one-half for the county educational system and one-half for highway and stream cleaning systems of that county. However, revenues generated from tax rates exceeding 20¢ per ton are to go to the State's General Fund earmarked for the Department of Conservation for administration and enforcement of Tennessee's coal surface mining regulation program.

Legal References: T.C.A. 67-5901—67-5905

TOBACCO TAXES

Tobacco taxes were first enacted in Tennessee in 1925 as a two-year emergency measure to provide additional revenue for public schools and also to make possible further reductions in the state property tax. The tax was levied on the privilege of selling tobacco products and the rate was set at 10 percent of the retail sale price. In 1927, the General Assembly made the tobacco tax permanent and set the rate for cigarettes at 2 cents per package, while the rate for other tobacco products remained unchanged. In subsequent years, extensive legislation has both increased the tax rate and provided the responsible agencies with greater enforcement powers to allow more efficient tax administration.

The tax rate on cigarettes is 6½ mills per cigarette, or 13 cents per package of 20 cigarettes. The tax rate on all other tobacco products is 6 percent of the wholesale cost price. In addition, the retail dealer's license fee is $5 for each separate store, vending machine, or vehicle or location where sales are made directly to the consumer. The license fee for the tobacco distributor is $10 for each secondary wholesale location; for the wholesale dealer and jobber, the fee is $20 for each separate sales warehouse. The manufacturing distributor and the tobacco manufacturer pay $20 for each processing location or warehouse.

The cigarette tax is collected by means of tax stamps (decals) issued and sold by the Commissioner of Revenue. Cigarette distributors are allowed a discount on their tax payments to cover the costs of affixing the stamps to the packages. This discount decreases from a top rate of 2.75 percent down to the lowest rate of 1.75 percent as the quantity of stamps purchased accumulates during the year.

The tax on other tobacco products is collected by a reporting method and a discount of 2 percent is allowed to compensate for compliance costs and risks of loss if not delinquent or deficient when paid.

The cigarette tax is paid when the distributor purchases the stamps from the Commissioner of Revenue, with payment evidenced by the affixing of the stamps to the packages. The tax on other tobacco products is remitted by the 15th of each month and accompanied by a report reflecting the previous month's transactions. The various license fees are all payable not later than May 31, annually.

The revenue from these sources is apportioned to the General Fund, where 96 percent is specifically earmarked for education.

Legal References: T.C.A. 67-3101—67-3127 and 69—401—69-413

PART III

MAJOR TAX LEGISLATION AND COURT DECISIONS DURING THE BIENNIUM

LEGISLATIVE ACTION

FRANCHISE, EXCISE AND INCOME TAXES

Franchise

Section 67-2908 was amended by providing an alternate method for industrial development corporations in accounting for rental property value for determining the minimum franchise tax base (Public Chapter No. 231; effective July 15, 1981).

Section 67-2908 was amended by exempting pollution control equipment in determining the minimum franchise tax base (Public Chapter No. 257; effective May 4, 1981).

Section 67-2908 was amended by exempting certain property used primarily for air or water pollution control and for the disposal, treatment, or recycling of hazardous waste in determining the franchise tax (Public Chapter No. 507; effective June 12, 1981).

Excise

Section 67-2704 was amended by redefining "net earnings" so that the taxpayer may use the federal definition before the 1981 deductions were allowed and either deduct or deduct 1/10 of all depreciation used in computing federal taxable income. The amendment is applicable only to returns filed for fiscal years ending between July 15, 1982 and July 15, 1983 (Public Chapter No. 952; effective May 25, 1982).

Section 67-2704 was amended by prohibiting any expense, depreciation, or reduction in computing the federal taxable income occurring permissable under Section 168 of the Economic Recovery Act of 1981. Also prohibited are payments and expenses incurred through one business transferring credits or depreciation to another business by lease characterizations permitted under Section 168 of the new federal law (Public Chapter 886; effective April 28, 1982).

Income

Section 67-2601 was amended by further limiting the definition of bond by saying the definition would not include certificates of deposit issued by a bank, saving and loan association, or state or federal credit union (Public Chapter No. 652; effective April 1, 1982).

MISCELLANEOUS TAXES

Alcoholic Beverage

Section 57-4-306 was amended by providing that any municipality not operating its own separate school system must remit ½ of their proceeds of the gross receipts liquor-by-the-drink tax to the county school fund (Public Chapter No. 942; effective May 19, 1982).

Section 57-1-201 was amended by permitting the alcoholic beverage commission to impose a fine for liquor law violation instead of suspending or revoking a license or permit (Public Chapter No. 474; effective June 5, 1981).

Section 57-3-101 was amended by redefining "wholesale sale" as not including sales to a charitable, nonprofit, or political organization possessing a valid special occasion license (Public Chapter No. 404; effective May 27, 1981).

Sections 57-4-101 (a) and 57-4-102 were amended by providing for special occasion licenses issued by a 24-hour period at $50 each (Public Chapter No. 404; effective May 27, 1981).

Beer

Sections 57-5-201 and 57-5-205 were amended by increasing the state beer tax from $3.40 per

barrel to $3.90 per barrel. All revenue generated by the increase was allocated to funding programs for litter and trash collection along all the highways of the state (Public Chapter No. 307; effective July 1, 1981).

Business

Section 67-5804 was amended by declaring that leased vehicles are deemed to be inventories of merchandise held for sale or exchange and subject to the business tax (Public Chapter No. 844; effective April 22, 1982).

Section 67-5805 was amended by moving gasoline and diesel fuel sold at wholesale from classification 2F (1/40 of 1%) to 1A (1/60 of 1%), Public Chapter No. 321; effective May 13, 1981).

Coal Severance

Section 67-5902 was amended by modifying the effective dates for the scheduled increases in the tax rate and set 29¢ per ton as the tax rate until July 1 of the next year when the rate will become 32¢ for one year, after which the rate will be 35¢ (Public Chapter No. 519; effective June 12, 1981).

Gross Receipts

Section 67-4102, Item B was amended by increasing the Bottlers tax from 1.5% to 1.9%. All revenue generated by the increase was allocated to funding programs for litter and trash collection along all the highways of the state (Public Chapter No. 307; effective July 1, 1981).

Inheritance

Section 30-1602 was amended to retroactively exclude the value of property in unexercised general powers of appointment in estates taxed between November, 1978 and April, 1980. An appropriation from 1981-1982 inheritance tax collections funded claims (Public Chapter No. 413; effective May 28, 1981).

Section 30-2003 was amended by permitting the court to reduce the 45-day waiting period before an estate is settled upon the request with good cause of an heir or legatee (Public Chapter No. 444; effective July 1, 1981).

Section 30-2003 was amended to allow the probate court to discharge the affiant and his sureties in less than the two year minimum period if certain conditions are met (Public Chapter No. 565; effective March 10, 1982).

Privilege

Sections 67-4102 (I) (J) et. al. Various existing litigation taxes were consolidated, proceeds apportioned on existing basis, and applicable sections were amended or repealed (Public Chapter No. 488; effective July 1, 1981).

Section 67-4102 (J) was amended to exempt metered parking space violations from litigation taxes (Public Chapter No. 725; effective July 1, 1982).

MOTOR VEHICLE FEES

Motor Vehicle Registration

Section 55-4-101 was amended to provide for license reassignment issued to a lessee-registrant or the refund of the unused portion of the registration fee (Public Chapter No. 130; effective April 10, 1981).

T.C.A. Title 55, Chapters 1, 4, 5, 6, and 11 were amended by increasing fees for all truck classes, creating a new registration class, levying a new overweight penalty system, expanding powers of

enforcement officers, and increasing legal maximum length and weight (Public Chapter No. 448; effective July 1, 1981).

T.C.A. Title 55, Chapters 4, 5, 6, and 11 were amended to provide special weight consideration to natural resource haulers, provide overdimentional and overweight permits issued by the Department of Transportation for an annual $500 fee on weight up to 120,000 pounds and $1,000 on weights up to $150,000 pounds and $15 plus 5¢ per ton mile on over 150,000 pounds. All revenue is earmarked for highway maintenance (Public Chapter No. 953; effective May 26, 1982).

Section 55-4-211 was amended to provide two free motor vehicle registrations instead of one to former prisoners of war (Public Chapter No. 741; effective April 16, 1982).

Section 55-4-234 was established to provide special license plates for certain probate court judges (Public Chapter No. 271; effective May 7, 1981).

Section 55-5-108 was amended by strengthening current law by providing the Division more authority to seize and dispose of stolen vehicles and parts; and provided for sharing sale proceeds between various law enforcement agencies (Public Chapter No. 692; effective April 7, 1982).

Section 55-6-104 was amended by increasing the county clerk's fee for issuing certificates of registration and plates from 75¢ to $1.25 (Public Chapter No. 531; effective July 30, 1981).

Motor Vehicle Title

Sections 55-3-101 and 55-8-185 were amended to require certificates of title for certain off-highway use motor vehicles (Public Chapter No. 749; effective July 1, 1982).

Section 55-3-114 was amended by requiring joint ownership of a motor vehicle to be so indicated on the certificate of title (Public Chapter No. 740; effective April 16, 1982).

Section 55-3-120 was amended to allow a dealer, for a $10 fee, to title a vehicle in his name without registering them if the vehicle is to be sold out-of-state, unless he resells more than 5% of the vehicles titled for foreign resale to Tennessee residents during any 12-month period (Public Chapter No. 2; effective February 18, 1981).

PETROLEUM TAXES

Gasoline

T.C.A. Title 67, Chapter 32 was amended by increasing the gasoline tax from 7¢ to 9¢ per gallon, increasing the motor vehicle fuel tax from 8¢ to 10¢ per gallon and altering the allocation and distribution formulas of both (Public Chapter No. 366; effective June 1, 1981).

Sections 67-3302 and 67-3703 were amended by taxing liquid propane gas used to propel motor vehicles at 9¢ per gallon (Public Chapter No. 731; effective April 16, 1982).

T.C.A. Title 67, Chapters 33 and 38 were amended by reducing the 9¢ tax to 5¢ per gallon for gasohol manufactured in Tennessee and any other reciprocating state (Public Chapter No. 911; effective Janaury 1, 1983 until December 31, 1988).

Oil and Gas Severance

Sections 60-1-301 and 60-1-302 were amended by placing the tax burden on the purchaser instead of the owner (Public Chapter No. 155; effective July 1, 1981).

Section 60-1-301 was amended by increasing the tax from 1½% to 3% of the sales price (Public Chapter No. 878; effective July 1, 1982).

Motor Fuel

Sections 67-3317, 67-3703 and 67-3712 were amended by increasing the motor fuel tax from 10¢ to 12¢ per gallon and providing for the apportionment of the gasoline and motor fuel taxes (Public

Chapter No. 418; effective June 1, 1981).

Sections 67-3703 and 67-3712 were amended by placing a 9¢ per gallon tax on sales of compressed natural gas (Public Chapter No. 663; effective July 1, 1982).

SALES AND USE TAX

Section 67-3012 was amended by exempting the sale of ostomy products or appliances for use by persons who have had colostomies, ileostomies, or urostomies (Public Chapter No. 70; effective March 30, 1981).

Section 67-3012 was amended by clarifying the exemption of motor vehicles purchased in Tennessee but removed within 3 days for use in another state (Public Chapter No. 133; effective April 13, 1981).

Section 67-3003 was amended in 1981 and again in 1982 by extending for another year the temporary sales tax rate of 4½% (Public Chapter No. 182; effective July 1, 1981 and Pubilc Chapter No. 646; effective July 1, 1982).

Section 67-3002 was amended by exempting certain property leased by an Industrial Development Corporation to a taxpayer with an option to buy (Public Chapter No. 229; effective May 4, 1981).

Section 67-3012 was amended by excluding from the sales tax base that portion of the consideration, received from the sale of steam produced by a one-customer agency or resource recovery facility owned or operated by a municipality which is used to satisfy an indebtedness to the state incurred pursuant to Sections 53-4322 through 53-4337 (Public Chapter No. 273; effective May 11, 1981).

Section 67-3003(i) was amended by extending the 1½% tax rate on energy fuels for residential use to separately metered apartment house units (Public Chapter No. 610; effective March 24, 1982).

Section 67-3012 was amended by exempting repair services performed on vessels and barges of 50 tons and over load displacement, which are used principally in interstate or international commerce, and the parts, accessories, materials and supplies become component parts of such vessels and barges (Public Chapter No. 576; effective March 10, 1982).

Section 67-3012(19) was amended by exempting the sale of any item necessary for the use or wearing of any artificial limb, the sale of a wheelchair to a handicapped person who has need for such device, and any necessary maintenance service on any artificial limb, lift device, or wheelchair. Also exempted were the sale of prosthetics, orthotics, special molded orthopedic shoes, walkers, crutches, surgical supports of all kinds, and other similar medically corrective or supportive appliances and devices (Public Chapter No. 634; effective April 1, 1982).

COURT DECISIONS

BUSINESS TAX

GOLDSMITH'S DIVISION, FEDERATED DEPARTMENT STORES, INC. v. CITY OF MEMPHIS et al., 631 S.W.2d 396 (Tenn. 1982)

The Commissioner of Revenue may be sued in the county of the taxpayer's residence in a business tax refund action against the city and county in which he was named as a codefendant against whom the taxpayer sought alternative relief in the form of a writ of mandamus compelling the performance of the acts mandated by T.C.A. §67-5814. Payment under protest was not the exclusive procedure for refund of business tax credits as T.C.A. §67-5814 provides a "permissive and alternative administrative remedy."

FRANCHISE AND EXCISE TAXES

COOK EXPORT CO. v. KING, 617 S.W.2d 879 (Tenn. 1981)

This case involved the contention of the corporation, a Domestic International Sales Corporation (DISC) that it was wholly exempt from Tennessee corporation taxation as a mere "accounting entity," not doing business in Tennessee or any other state. The court concluded the corporation was taxable, noting that the fact that a party conducts its business transactions so as to take advantage of federal taxation does not necessarily entitle them to state tax exemption.

FMC CORP. v. WOODS, 618 S.W.2d 307 (Tenn. 1981)

This case involved the treatment of commissions paid to a Domestic International Sales Corporation (DISC), as a deduction from net earnings, and the constitutionality of the excise tax statute. The court concluded that it was proper to allow a deduction of the commissions, but that the commissions must be netted against non-apportionable income and that the tax statute was constitutional.

GROSS RECEIPTS TAXES

KROGER CO. v. TOLLETT, 608 S.W.2d 846 (Tenn. 1980)

This case dealt with the bottlers tax found at T.C.A. §67-4102, Item B, owed by an in-state dealer of soft drinks purchased from an out of state bottler.

The court concluded that importers of bottled soft drinks were to pay tax based upon their costs of purchase, even though Tennessee bottlers of soft drinks would pay tax based upon their sales price of soft drinks. Any other interpretation, the court noted, would be discrimination against interstate commerce.

In addition, the court found the language of the statute providing a credit for Franchise and Excise taxes paid, as that language existed prior to 1981 Tenn. Pub. Acts 307, extended the credit to importers as well as bottlers.

TENNESSEE NATURAL GAS LINES, INC. v. KING, 635 S.W.2d 95 (Tenn. 1982)

This case dealt with the tax imposed upon the privilege of engaging in the gas business imposed by T.C.A. §67-4102, Item H. The issue was the correct manner of computing a credit for corporate excise taxes, which credit is deducted from the amount of gross receipts paid by certain utilities. The court ruled that the taxpayer be permitted to take a credit for the portion of its excise taxes derived from the same revenue which gave rise to the gross receipts taxes under §67-4102 Item H.

OLIVER v. KING, 612 S.W.2d 152 (Tenn. 1981)

This case held that the legislature expressly intended that sales tax be in addition to all taxes, whether levied as excise, license, or privilege taxes, and therefore; plaintiff was properly liable for imposition of tax for engaging in business of selling alcoholic beverages at retail for consumption on the premises and for sales tax.

INHERITANCE AND ESTATE TAXES

THIRD NATIONAL BANK v. OLSEN, (Tenn., August 9, 1982).

This case involved the issue of whether for inheritance tax purposes, "flower bonds" were to be valued at their market value or their par value. The court concluded that "flower bonds" were more properly valued at their open market value.

CARTER v. STATE BOARD OF EQUALIZATION, (Tenn. Ct. App., June 22, 1982)

This case dealt with the question of the jurisdiction of the State Board of Equalization. The court ruled that the jurisdiction of the Board of Equalization is limited, where inheritance tax is concerned, to the sole issue of the proper valuation of the property.

PRIVILEGE TAX

AMERICAN CITY BANK v. WESTERN AUTO SUPPLY, 631 S.W.2d 410 (Tenn. Ct. App. 1981).

In this case, involving a question of the priorities of various security interests, the court concluded that, except to the extent that the privilege tax imposed by T.C.A. §67-4102, Item S(b), is paid, the secured party derives no benefit from the perfection of a security interest by filing.

BOARD OF PUBLICATION OF THE METHODIST CHURCH, INC. doing business as THE UNITED METHODIST PUBLISHING HOUSE v. WOODS, 609 S.W.2d 501 (Tenn. 1980)

Delivery within the state of catalogs by publishing firm located in Tennessee to authorized agent of the out-of-state buyer who affixed mailing address labels to the catalogs and mailed them to out-of-state addresses was a "sale" taking place within the state and was not exempt from taxation under the commerce clause or statute governing state retail sales tax.

SHELBY COUNTY, TENNESSEE v. KING, 620 S.W.2d 493 (Tenn. 1981)

The court interpreted T.C.A. §67-3012(1)(M) as an exemption from sales tax on items sold to the State of Tennessee or any county or municipality within the state but not as an exemption from use tax on the contractors using materials sold directly from the supplier to the state, county, or municipality. The court rejected the appellant's challenge that the Public Acts of 1978 restructuring T.C.A. §67-3012 extended the exemption to include use tax.

AUSTIN COMPANY AND ARAPAHOE CHEMICALS, INC. v. WOODS, 620 S.W.2d 73 (Tenn. 1981).

The court held that so long as the assessment is properly paid under protest, the fact that the assessed party is not the party who actually paid the taxes is irrelevant and thus, a taxpayer has standing to contest the entire matter in controversy. However, the person paying the protested amount must be under some contractual obligation with the taxpayer in order to be subrogated to the rights and remedies of the taxpayer against the commissioner for the recovery of the taxes paid under protest.

Briefly, the facts of the case were as follows: Austin Company performed feasibility and engineering studies on proposed improvements to Arapahoe's plant. When these studies were concluded, Austin was hired to act as the general contractor on the project. When the audit was done, the amount of overhead, which included the amount paid on the feasibility and engineering studies, was allocated to four accounts (1) industrial machinery; (2) tank storage; (3) site preparation; and, (4) buildings. This was apparently done because the contract making Austin general contractor was made retroactive to incorporate Austin's charges for the preliminary feasibility and engineering studies. The court, relying on *Cities Services Co. v. Tidwell*, 534 S.W. 2d 298 (Tenn. 1976), held that the sales price for the purpose of T.C.A., Section 67-3002(d) is limited to services rendered by the seller, as part of the sale to the purchaser. It does not embrace services rendered by a third party to the sale. Therefore, the services rendered by Austin are those rendered by a non-vendor, since Austin's services as general contractor only included soliciting bids from a list of suppliers.

The tax paid on the cost of items of tangible personal property purchased by Austin for Arapahoe and on the cost of installing the items of tangible personal property was proper, but the allocated amounts of overhead to the four accounts were improper and the court ordered the amount paid under protest to be refunded.

The court, however, acknowledged the fact that the sales tax statutes contemplate taxing the ideas, skill and labor needed to transform raw materials into tangible personal property when the services are rendered by the seller as a part of the sale to the purchaser, but not services rendered by third parties to the sale.

HARRY J. WHELCHEL COMPANY v. KING, 610 S.W.2d 710 (Tenn. 1980)

The court held that grain bins, which are directly used to produce grain for sale, are not real property and that they qualify for the reduced sales tax rate application to "farm equipment and machinery," as defined in T.C.A. §67-3002(6).

COCA-COLA BOTTLING COMPANY UNITED, INC. v. WOODS, 620 S.W.2d 473 (Tenn. 1981)

The court invalidated Rules 1320-5-1-.51(5) and 1320-5-1-.55(5) which made the dealer liable for the sales tax if he sold tangible personal property or taxable services free of sales or use tax on a certificate of exemption, when he knew or should have known that the property or service which he was selling was not for consumption by the exempt organization, but rather was for resale by the purchaser. The court reasoned that it was the plain meaning of T.C.A., Section 67-3014, that a dealer is not required to collect any sales tax when the institution purchasing the property presents its Certificate of Exemption and that to impose any restrictions on this would be contrary to the provision of the statute. But *cf. D. M. Mills and Associates v. King*, (Tenn. January 26, 1981).

MAX D. LUNCEFORD doing business as TOWN AND COUNTRY DISCOUNT v. JOHN K. KING, 633 S.W.2d 761 (Tenn. 1982)

Under the successor liability statute, T.C.A. §67-3025, when a receipt or certificate has been issued by the Commissioner, the purchaser is no longer liable for the payment of taxes, interest and penalties accruing against and unpaid by the seller of the business, and is free to pay the remainder of the purchase money to the seller.

THE JORDAN COMPANIES v. TIDWELL, et al. (Tenn. March 8, 1982)

The court held that a fabricator of component structures of buildings is liable for the use tax on the cost of materials and labor used in the fabrication of the component parts when the fabricator expends no effort to incorporate the fabricated personal property into the building. The cost of the labor incurred in the fabrication is excluded from tax only where the user himself does the installation and does not sell the personal property to another as a manufactured item.

D.M. MILLS AND ASSOCIATES v. KING (Tenn. January 26, 1981)

The court upheld the validity of Rule 1320-5-1-.68(4) which makes the dealer liable for the tax when he sells tangible personal property or taxable services free of sales or use tax on a resale certificate, when he knows or should have known that the property or service which he was selling was not for resale but rather for consumption by the purchaser.

PART IV

STATISTICS ON SELECTED TENNESSEE TAXES

FIGURE 2
SOURCES OF REVENUE
FISCAL YEAR 1981

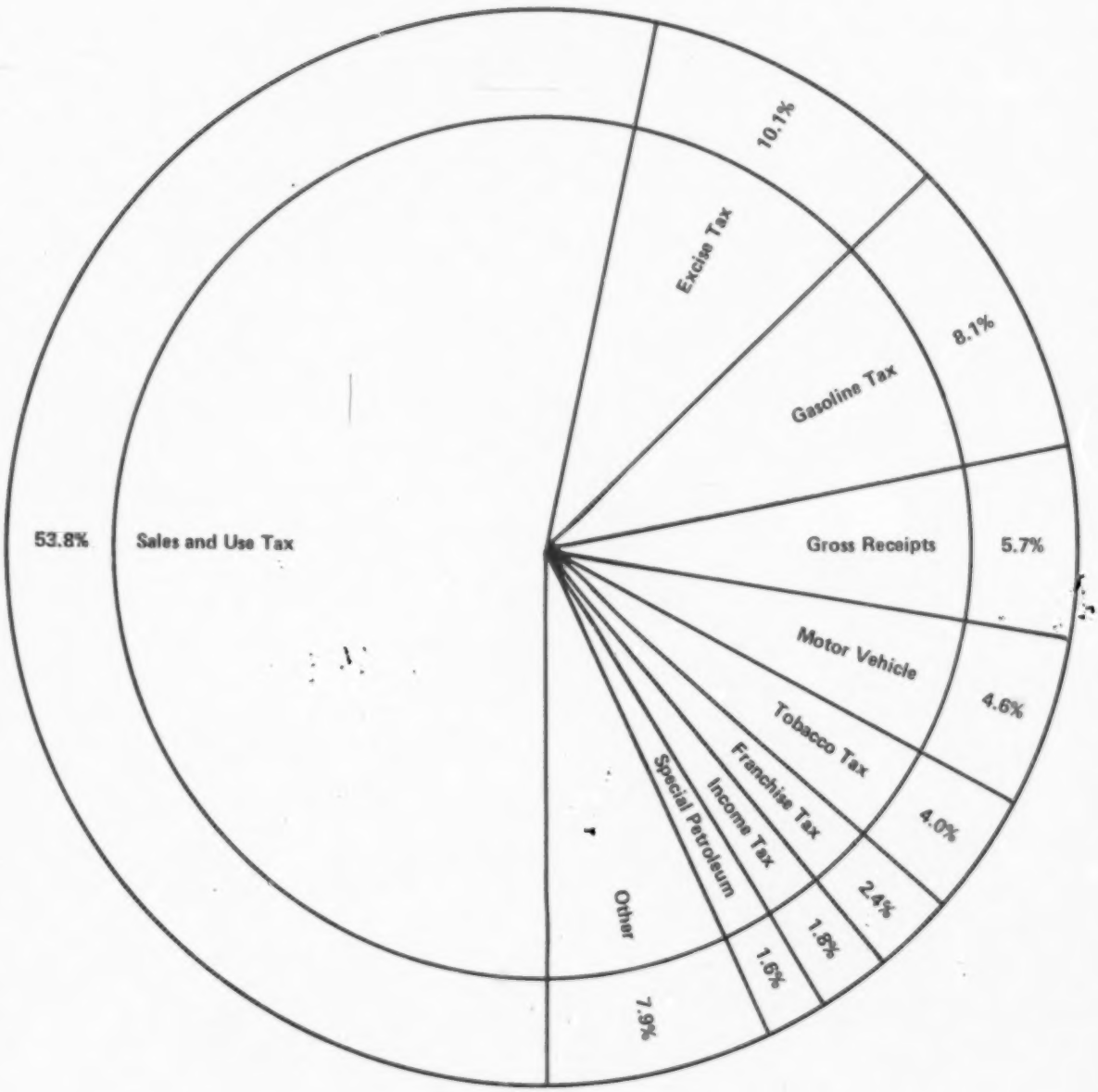


FIGURE 3
SOURCES OF REVENUE
FISCAL YEAR 1982

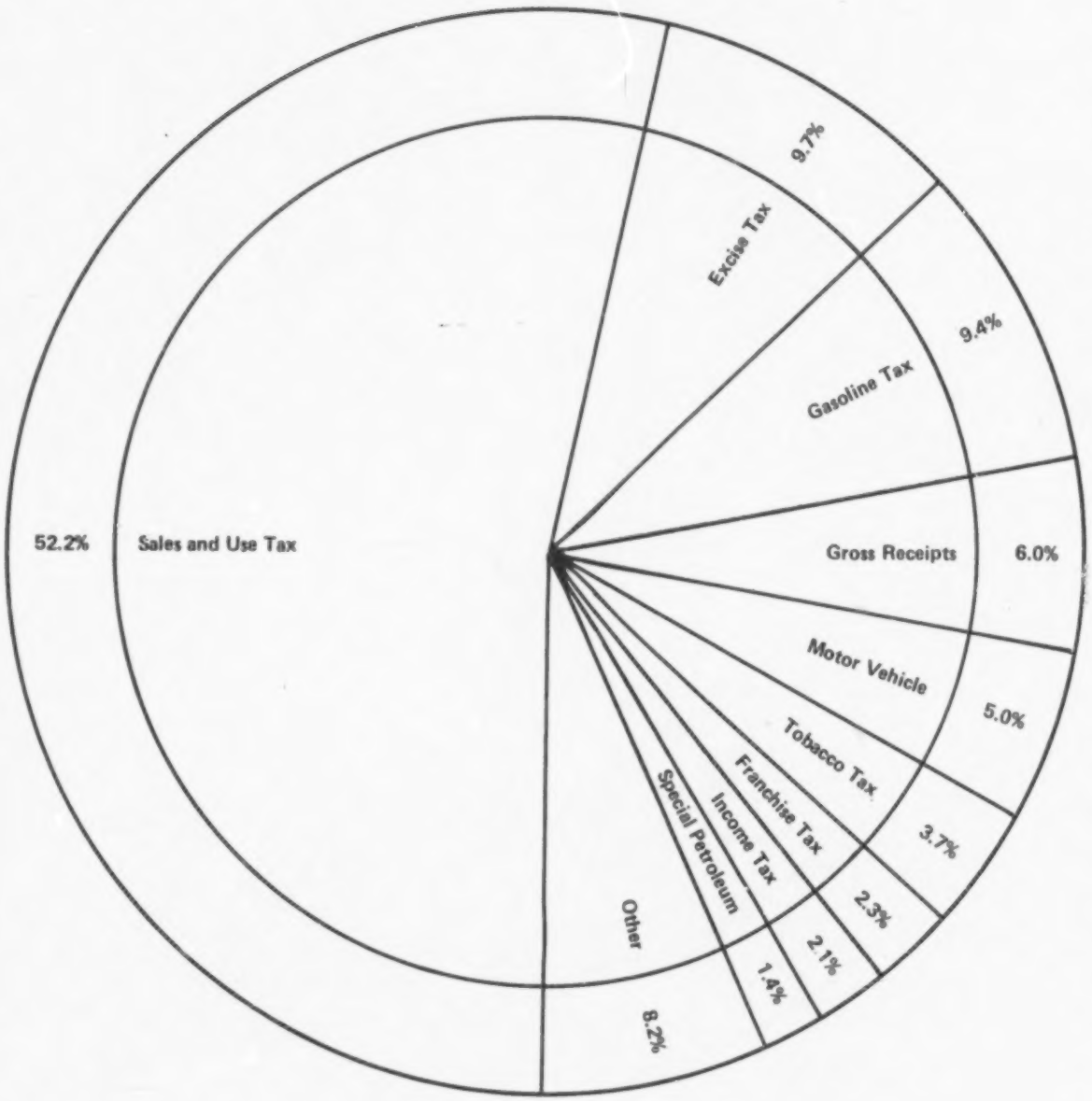


TABLE 1

DEPARTMENT COLLECTIONS BY SOURCE TEN YEAR PERIOD BY FISCAL YEAR

	1973	1974	1975	1976	1977
Alcoholic Beverage	$ 22,312,543	$ 23,120,814	$ 23,990,104	$ 25,231,866	$ 25,804,564
Beer	7,428,647	8,029,904	8,224,151	8,458,418	8,892,923
Business	1,751,260	2,417,600	3,058,483	3,357,749	3,632,932
Filing Fees	485,666	500,254	510,806	557,233	614,715
Excise	102,978,466	112,974,308	126,714,605	128,620,975	156,041,541
Franchise	24,395,958	27,315,775	29,825,813	31,266,530	32,249,136
Gasoline	146,590,102	152,848,015	153,012,733	160,304,456	166,982,415
Special Petroleum[1]	28,753,901	29,726,192	29,923,803	31,598,382	34,218,846
Gross Receipts	22,560,384	26,909,888	32,653,002	40,860,385	41,963,130
Income	15,103,137	16,464,299	18,435,814	22,131,079	22,385,215
Inheritance	31,488,062	29,610,761	27,538,464	30,682,626	41,247,378
Mixed Drink	3,546,933	4,602,353	5,510,789	6,635,795	7,937,722
Motor Fuel	19,653,534	21,651,443	20,127,337	22,817,075	25,824,620
Motor Vehicle	68,507,845	73,502,784	73,439,869	77,905,865	85,808,934
M.V. Title	2,722,017	2,796,556	2,682,859	2,943,219	3,099,290
Privilege	14,152,012	15,035,903	13,424,703	17,646,888	21,799,730
Sales	399,435,762	447,288,503	474,568,439	553,998,716	730,672,409
Tobacco	58,102,618	61,247,769	62,819,514	65,896,364	67,828,688
Other	1,267	22,524	28,725	35,832	201
Total	$969,974,142	$1,056,065,645	$1,106,490,011	$1,230,949,454	$1,477,004,389

[1]Prior to January 1, 1979, this tax was known as the Gasoline Inspection Fee.

Detail may not add to total due to rounding.

TABLE 1 (continued)

DEPARTMENT COLLECTIONS BY SOURCE TEN YEAR PERIOD BY FISCAL YEAR

	1978	1979	1980	1981	1982
Alcoholic Beverage	$ 26,983,721	$ 27,874,617	$ 28,697,008	$ 29,130,113	$ 30,016,280
Beer	9,147,081	9,814,744	9,332,156	10,058,561	11,952,357
Business	3,903,393	4,050,108	5,356,524	5,525,036	5,890,204
Filing Fees	615,964	596,027	692,131	606,019	644,147
Excise	170,848,167	186,088,453	198,221,751	195,064,951	206,835,134
Franchise	37,748,746	41,001,230	43,937,987	45,704,592	49,511,249
Gasoline	172,056,603	178,869,549	163,781,847	157,182,077	201,167,647
Special Petroleum[1]	35,414,792	35,978,236	32,078,885	30,709,994	29,854,670
Gross Receipts	70,029,811	72,970,893	89,450,414	109,714,461	126,834,918
Income	24,856,758	26,032,457	30,800,100	35,677,777	44,468,965
Inheritance	57,588,147	37,492,901	28,307,485	26,673,856	28,638,832
Mixed Drink	9,721,911	11,145,305	12,295,360	13,966,510	16,115,822
Motor Fuel	28,747,497	31,757,428	31,174,132	32,541,258	49,123,496
Motor Vehicle	84,301,283	89,893,281	90,760,987	89,785,024	105,635,684
M.V. Title	3,090,471	3,237,025	3,171,194	3,089,960	3,147,508
Privilege	26,106,388	29,257,237	29,437,975	29,573,139	28,042,942
Sales	831,328,205	938,663,131	978,120,819	1,039,459,775	1,112,636,443
Tobacco	70,767,155	72,028,548	73,820,121	77,057,695	78,441,904
Other	175	79	62	504,382	520,728
Total	$1,663,256,269	$1,796,751,250	$1,849,436,938	$1,932,025,180	$2,129,478,929

[1]Prior to January 1, 1979, this tax was known as the Gasoline Inspection Fee.

Detail may not add to total due to rounding.

TABLE 2

PERCENTAGE OF TOTAL TAX COLLECTIONS BY SOURCE
FISCAL YEARS 1973-1982

	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
Alcoholic Beverage	2.30	2.19	2.17	2.05	1.75	1.62	1.55	1.55	1.51	1.41
Beer	.77	.76	.74	.69	.60	.55	.55	.50	.52	.56
Business	.18	.23	.28	.27	.25	.23	.23	.29	.29	.28
Filing Fees	.05	.05	.05	.05	.04	.04	.03	.04	.03	.03
Excise	10.62	10.70	11.45	10.45	10.56	10.27	10.36	10.72	10.10	9.71
Franchise	2.51	2.59	2.69	2.54	2.18	2.27	2.28	2.37	2.36	2.32
Gasoline	15.11	14.47	13.83	13.02	11.31	10.34	9.95	8.86	8.16	9.47
Special Petroleum	2.96	2.82	2.70	2.57	2.32	2.13	2.00	1.73	1.59	1.40
Gross Receipts	2.33	2.55	2.95	3.32	2.84	4.21	4.06	4.84	5.68	5.96
Income	1.56	1.56	1.67	1.80	1.52	1.49	1.45	1.67	1.85	2.09
Inheritance	3.25	2.80	2.49	2.49	2.79	3.46	2.09	1.53	1.38	1.34
Mixed Drink	.36	.44	.50	.54	.54	.58	.62	.66	.72	.76
Motor Fuel	2.03	2.05	1.82	1.85	1.75	1.73	1.77	1.69	1.68	2.31
Motor Vehicle	7.06	6.96	6.64	6.33	5.81	5.07	5.00	4.91	4.65	5.96
M.V. Title	.28	.26	.24	.24	.21	.19	.18	.17	.16	.15
Privilege	1.46	1.42	1.21	1.43	1.48	1.57	1.63	1.59	1.53	1.32
Sales	41.18	42.35	42.89	45.01	49.47	49.98	52.24	52.89	53.80	52.25
Tobacco	5.99	5.80	5.68	5.35	4.59	4.25	4.01	3.99	3.99	3.68
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

TABLE 3

SALES AND USE TAX COLLECTIONS BY COUNTY
FISCAL YEARS 1978-1982
(in thousands)

County	1978	1979	1980	1981	1982
Anderson	$ 12,554	$ 13,734	$ 14,614	$ 15,499	$ 16,965
Bedford	4,399	4,886	4,899	5,040	5,336
Benton	1,794	2,147	2,021	2,020	2,085
Bledsoe	612	663	592	585	593
Blount	13,566	15,649	16,442	17,116	18,311
Bradley	11,571	13,050	13,245	13,844	14,151
Campbell	4,722	5,415	5,526	5,843	6,188
Cannon	995	1,057	997	1,044	934
Carroll	3,249	3,580	3,467	3,622	3,643
Carter	4,643	5,240	5,378	5,626	5,956
Cheatham	1,685	1,742	1,747	1,832	1,810
Chester	1,325	1,479	1,451	1,386	1,372
Claiborne	2,213	2,375	2,323	2,549	2,769
Clay	493	561	584	615	627
Cocke	3,400	3,723	3,783	4,054	4,315
Coffee	7,573	8,599	9,564	12,550	11,036
Crockett	1,209	1,466	1,375	1,311	1,339
Cumberland	3,624	4,099	4,317	4,978	5,470
Davidson	129,029	146,269	152,447	158,412	171,839
Decatur	1,290	1,509	1,463	1,455	1,456
DeKalb	1,555	1,784	1,729	1,860	1,962
Dickson	3,996	4,466	4,809	5,120	5,335
Dyer	5,839	6,712	6,614	6,678	6,771
Fayette	1,647	1,919	2,257	2,157	2,098
Fentress	1,231	1,408	1,468	1,571	1,702
Franklin	3,573	4,119	4,184	4,352	4,439
Gibson	6,686	7,465	7,646	8,019	8,361
Giles	2,993	3,529	3,712	3,949	4,042
Grainger	795	868	851	940	1,154
Greene	6,636	7,715	7,950	8,497	8,931
Grundy	1,012	1,092	1,075	1,158	1,184
Hamblen	9,335	10,328	9,995	11,426	11,849
Hamilton	61,658	69,066	70,632	74,888	79,334
Hancock	314	343	341	380	376
Hardeman	2,347	2,665	2,759	2,821	2,883

TABLE 3

SALES AND USE TAX COLLECTIONS BY COUNTY
FISCAL YEARS 1978-1982
(in thousands)

County	1978	1979	1980	1981	1982
Hardin	$ 3,393	$ 3,653	$ 3,840	$ 4,131	$ 4,333
Hawkins	3,151	3,566	3,843	4,413	4,748
Haywood	2,328	2,636	2,735	2,806	2,863
Henderson	2,591	2,940	2,886	2,870	3,044
Henry	4,522	5,113	5,202	5,274	5,687
Hickman	1,446	1,583	1,588	1,730	1,742
Houston	471	520	597	616	630
Humphreys	2,475	2,914	2,835	2,825	3,043
Jackson	590	652	592	578	559
Jefferson	2,732	3,125	3,366	3,615	3,834
Johnson	1,231	1,334	1,311	1,520	1,508
Knox	73,497	81,627	84,567	91,193	101,385
Lake	812	846	851	823	839
Lauderdale	2,630	2,867	2,999	2,936	3,076
Lawrence	4,612	4,985	4,991	5,277	5,400
Lewis	893	953	989	1,005	1,056
Lincoln	3,429	3,797	3,660	4,116	4,081
Loudon	3,129	3,445	3,703	4,222	6,151
McMinn	6,777	7,406	8,248	8,481	8,653
McNairy	2,224	2,473	2,551	2,715	2,793
Macon	1,544	1,740	1,737	1,848	1,922
Madison	15,451	18,147	18,925	19,626	20,931
Marion	3,320	3,605	3,499	3,952	4,334
Marshall	2,629	3,035	2,994	3,200	3,425
Maury	8,566	9,726	10,151	10,448	10,189
Meigs	887	1,006	1,048	1,195	1,292
Monroe	3,401	3,927	3,903	4,207	4,553
Montgomery	12,612	13,800	13,452	14,473	16,091
Moore	318	439	480	650	704
Morgan	809	976	967	1,072	1,169
Obion	5,440	6,189	6,136	6,175	6,147
Overton	1,644	1,980	1,882	1,913	1,895
Perry	443	564	560	556	587
Pickett	332	398	430	412	431
Polk	1,158	1,558	1,391	1,451	1,550

TABLE 3

SALES AND USE TAX COLLECTIONS BY COUNTY
FISCAL YEARS 1978-1982
(in thousands)

County	1978	1979	1980	1981	1982
Putnam	$ 7,690	$ 8,917	$ 9,269	$ 9,995	$ 10,223
Rhea	2,789	3,091	2,968	3,051	3,101
Roane	11,968	11,897	12,370	12,283	14,357
Robertson	4,220	4,802	4,747	4,841	4,942
Rutherford	13,775	15,903	16,165	17,896	19,718
Scott	2,080	2,533	2,429	2,882	2,916
Sequatchie	932	1,049	1,002	1,105	1,169
Sevier	8,334	9,467	10,280	11,579	13,703
Shelby	149,793	169,292	180,373	193,875	206,959
Smith	1,880	2,075	2,023	2,206	2,145
Stewart	680	751	728	713	791
Sullivan	28,672	33,056	34,074	36,062	39,516
Sumner	9,646	11,084	11,463	12,199	12,515
Tipton	3,240	3,614	3,577	3,697	3,861
Trousdale	924	1,068	1,045	1,055	861
Unicoi	1,451	1,710	1,805	1,991	2,003
Union	771	840	889	903	997
Van Buren	178	189	198	210	207
Warren	4,870	5,443	5,408	5,484	5,703
Washington	14,845	16,990	17,949	19,446	21,038
Wayne	1,151	1,333	1,403	1,442	1,468
Weakley	3,655	3,987	4,123	4,184	4,350
White	2,537	2,843	2,629	2,679	2,614
Williamson	6,617	7,730	8,218	8,933	9,766
Wilson	6,012	7,144	7,146	7,564	7,963
Out of State	41,465	47,607	54,676	57,663	62,491
TOTAL	$831,328	$938,663	$978,121	$1,039,460	$1,112,636

TABLE 4

MOTOR VEHICLE REGISTRATION COLLECTIONS BY COUNTY
FISCAL YEARS 1978-1982
(in thousands)

County	1978	1979	1980	1981	1982
Anderson	$ 1,165	$ 1,282	$ 1,293	$ 1,304	$ 1,430
Bedford	487	525	516	523	563
Benton	315	310	286	269	331
Bledsoe	139	146	130	137	145
Blount	1,325	1,381	1,408	1,436	1,573
Bradley	1,067	1,134	1,167	1,196	1,248
Campbell	531	617	576	567	609
Cannon	138	145	153	155	153
Carroll	369	422	406	392	408
Carter	634	678	662	689	710
Cheatham	262	267	249	259	260
Chester	177	203	194	194	192
Claiborne	332	358	345	365	386
Clay	89	99	95	98	103
Cocke	431	431	432	430	458
Coffee	657	698	696	717	762
Crockett	226	235	231	231	254
Cumberland	467	490	494	510	554
Davidson	7,637	8,318	8,254	8,017	8,384
Decatur	207	225	198	206	230
DeKalb	200	228	213	227	222
Dickson	420	449	464	478	494
Dyer	559	619	605	589	592
Fayette	302	320	298	284	304
Fentress	239	241	247	242	271
Franklin	460	487	512	505	544
Gibson	717	750	729	716	776
Giles	359	394	399	394	389
Grainger	212	220	223	222	238
Greene	673	793	782	822	897
Grundy	203	241	227	218	272
Hamblen	837	916	909	903	978
Hamilton	4,162	4,269	4,525	4,337	4,715
Hancock	82	86	86	85	89
Hardeman	337	356	353	340	365

TABLE 4

MOTOR VEHICLE REGISTRATION COLLECTIONS BY COUNTY
FISCAL YEARS 1978-1982
(in thousands)

County	1978	1979	1980	1981	1982
Hardin	$ 339	$ 358	$ 347	$ 369	$ 394
Hawkins	461	537	533	558	590
Haywood	318	324	304	308	304
Henderson	369	361	350	346	348
Henry	459	500	504	504	537
Hickman	217	231	219	217	224
Houston	92	91	89	88	91
Humphreys	266	298	282	276	295
Jackson	104	120	117	103	102
Jefferson	417	463	446	457	486
Johnson	185	197	205	203	214
Knox	4,197	4,506	4,600	4,660	5,109
Lake	88	104	99	91	88
Lauderdale	317	327	319	320	341
Lawrence	530	545	535	536	570
Lewis	145	152	178	150	165
Lincoln	429	442	399	409	419
Loudon	410	437	440	463	491
McMinn	670	714	694	723	781
McNairy	340	361	354	357	370
Macon	230	238	256	260	276
Madison	1,156	1,202	1,260	1,244	1,341
Marion	419	424	435	421	483
Marshall	310	299	295	290	298
Maury	924	948	979	950	1,039
Meigs	122	127	115	122	120
Monroe	429	449	485	475	531
Montgomery	1,144	1,259	1,244	1,278	1,349
Moore	118	138	131	130	154
Morgan	207	193	249	226	254
Obion	505	507	537	512	579
Overton	244	288	225	237	251
Perry	90	103	104	60	107
Pickett	56	61	61	109	55
Polk	190	200	204	209	216

TABLE 4

MOTOR VEHICLE REGISTRATION COLLECTIONS BY COUNTY
FISCAL YEARS 1978-1982
(in thousands)

County	1978	1979	1980	1981	1982
Putnam	$ 716	$ 758	$ 786	$ 820	$ 911
Rhea	482	507	484	498	513
Roane	711	786	718	713	802
Robertson	473	517	474	469	497
Rutherford	1,075	1,149	1,182	1,212	1,258
Scott	297	299	301	314	376
Sequatchie	216	236	223	209	254
Sevier	647	689	702	719	796
Shelby	9,144	9,080	9,539	7,357	12,480
Smith	252	261	247	258	250
Stewart	127	145	148	144	157
Sullivan	2,182	2,359	2,385	2,383	2,508
Sumner	1,080	1,247	1,162	1,218	1,264
Tipton	433	469	470	463	490
Trousdale	115	134	135	125	132
Unicoi	219	245	247	258	274
Union	302	320	316	327	357
Van Buren	52	57	51	53	50
Warren	593	621	626	614	624
Washington	1,365	1,431	1,499	1,478	1,608
Wayne	183	200	201	206	225
Weakley	505	527	489	465	483
White	335	343	324	318	334
Williamson	761	826	861	947	1,004
Wilson	807	901	916	941	984
I.R.P. Collections	15,777	17,583	17,370	17,851	24,256
TOTAL	$81,764	$87,530	$87,807	$86,078	$101,760

TABLE 5

APPORTIONMENT OF COLLECTIONS BY FUND
FISCAL YEARS 1978-1982
(in thousands)

	1978	1979	1980	1981	1982
TO GENERAL FUND:					
Alcoholic Beverage	$ 22,250	$ 22,745	$ 23,217	$ 23,249	$ 23,972
Beer	7,104	7,619	7,244	7,805	8,097
Business	3,903	4,050	5,357	5,525	5,890
Corp. Filing Fees	616	596	692	606	644
Excise	137,948	150,388	160,522	160,965	167,835
Franchise	21,749	25,001	27,938	29,705	33,511
Gasoline	2,808	2,868	2,865	2,474	2,637
Special Petroleum	468	479	401	374	
Gross Receipts	70,030	72,971	89,450	109,714	125,618
Income	17,368	18,181	21,403	24,613	30,345
					357
Inheritance	57,588	37,493	28,307	26,674	28,639
Mixed Drink	480	495	512	607	623
Motor Fuel	561	631	645	709	976
Motor Vehicle	3,533	3,461	4,230	4,937	3,753
M.V. Title Fees	3,090	3,237	3,171	3,090	3,148
Privilege	20,334	22,252	21,179	21,076	20,583
Sales and Use	291,889	333,742	347,598	369,384	395,385
Tobacco	2,831	2,881	2,953	3,082	613
Gasoline & Oil Severance	—	—	—	336	347
Total	$ 664,550	$ 709,090	$ 747,684	$ 794,925	$ 852,974
TO GENERAL FUND EARMARKED REVENUE:					
Sales - Education	$ 484,018	$ 542,339	$ 565,136	$ 600,577	$ 642,857
Tobacco - Education	67,936	69,148	70,867	73,975	77,829
Mixed Drink - Education	4,621	5,325	5,892	6,680	7,745
Total	$ 556,575	$ 616,812	$ 641,895	$ 681,232	$ 728,430

TABLE 5

APPORTIONMENT OF COLLECTIONS BY FUND
FISCAL YEARS 1978-1982
(in thousands)

	1978	1979	1980	1981	1982
TO HIGHWAY FUND:					
Gasoline	$ 65,492	$ 69,434	$ 63,552	$ 58,737	$ 83,820
Special Petroleum	22,930	23,482	19,661	18,319	17,481
Motor Fuel	17,543	19,371	19,001	19,807	29,947
Motor Vehicle	80,768	86,432	86,531	84,848	101,882
Total	$ 186,733	$ 198,719	$ 188,744	$ 181,711	$ 233,130
TO SINKING FUND:					
Excise	$ 32,900	$ 35,700	$ 37,700	$ 34,100	$ 39,000
Franchise	16,000	16,000	16,000	16,000	16,000
Gasoline	30,800	30,700	28,000	29,300	29,300
Sales & Use	9,237	10,430	10,868	11,550	12,363
Total	$ 88,937	$ 92,830	$ 92,568	$ 90,950	$ 96,663
TO COUNTIES:					
Alcoholic Beverage	$ 4,632	$ 4,856	$ 4,907	$ 4,964	$ 5,103
Beer	1,003	1,076	1,023	1,104	1,204
Gasoline	48,637	50,239	45,904	44,108	56,601
Special Petroleum	4,579	4,579	4,579	4,579	4,579
Income	1,394	1,522	1,947	2,451	3,201
Mixed Drink	1,646	1,983	2,221	2,430	2,750
Motor Fuel	7,096	7,835	7,685	8,017	12,132
Gas & Oil Severance	—	—	—	168	174
Total	$ 68,987	$ 72,090	$ 68,266	$ 67,821	$ 85,744

TABLE 5

APPORTIONMENT OF COLLECTIONS BY FUND
FISCAL YEARS 1978-1982
(in thousands)

Fund and Tax	1978	1979	1980	1981	1982
TO MUNICIPALITIES:					
Alcoholic Beverage	$ 8	$ 10	$ 6	$ 5	$ 4
Beer	1,003	1,076	1,023	1,104	1,204
Gasoline	24,319	25,289	23,122	22,223	28,470
Special Petroleum	7,378	7,379	7,378	7,378	7,378
Income	6,096	6,329	7,450	8,614	10,923
Mixed Drink	2,975	3,342	3,671	4,250	4,998
Motor Fuel	3,548	3,920	3,843	4,009	6,068
Sales & Use	45,726	51,694	54,010	57,440	61,523
Total	$ 91,053	$ 99,039	$ 100,503	$ 105,023	$ 120,569
TO MISCELLANEOUS:					
Privilege Tax to Attorney Generals' Retirement Fund	$ 2,299	$ 2,865	$ 3,278	$ 3,406	$ 2,928
Privilege Tax to Judges' Retirement Fund	146	220	283	220	195
County Paid Judges' Retirement Fund	689	829	896	988	862
County Officials' Retirement Fund	1,958	2,302	2,930	2,958	2,680
Special Petroleum to University of Tennessee	60	60	60	60	60
Gasoline to University of Tennessee	—	339	339	339	339
Alcoholic Beverage to U.T. C.T.A.S.	—	—	30	90	90
Sales & Use Tax to U.T. M.T.A.S.	459	459	509	509	509
Privilege Tax to Safety Coordinating Committee	170	197	218	231	199
Privilege Tax to Education	510	592	654	693	596
Dept. of Trans. Litter Control Beer	—	—	—	—	1,398
Gross Receipts	—	—	—	—	1,217
Dept. of Mental Health - Beer	37	44	42	45	49
Alcoholic Beverage	94	263	537	823	846
Total	$ 6,422	$ 8,170	$ 9,776	$ 10,363	$ 11,968
Total Apportioned	$1,663,257	$1,796,751	$1,849,437	$1,932,025	$2,129,479

TABLE 6

PERCENTAGE APPORTIONMENT OF COLLECTIONS
BY FUND
FISCAL YEARS 1978-1982

Fund and Tax	1978	1979	1980	1981	1982
TO GENERAL FUND:					
Alcoholic Beverage	82.46	81.60	80.90	79.81	79.87
Beer	77.67	77.63	77.63	77.60	67.74
Business	100.00	100.00	100.00	100.00	100.00
Corp. Filing Fees	100.00	100.00	100.00	100.00	100.00
Excise	80.74	80.82	80.98	82.52	81.14
Franchise	57.62	60.98	63.59	64.99	67.68
Gasoline	1.63	1.60	1.75	1.57	1.31
Special Petroleum	1.32	1.33	1.25	1.22	1.20
Gross Receipts	100.00	100.00	100.00	100.00	99.04
Income	69.87	69.84	69.49	68.99	68.24
Inheritance	100.00	100.00	100.00	100.00	100.00
Mixed Drink	4.94	4.44	4.16	4.34	3.86
Motor Fuel	1.96	1.99	2.07	2.18	1.99
Motor Vehicle	4.19	3.85	4.66	5.50	3.55
M.V. Title Fees	100.00	100.00	100.00	100.00	100.00
Privilege	77.89	76.06	71.95	71.27	73.40
Sales & Use	35.11	35.55	35.54	35.53	35.54
Tobacco	4.00	4.00	4.00	4.00	.78
Gas & Oil Severance	—	—	—	66.67	66.67
Total	39.95	39.47	40.43	41.14	40.05
TO GENERAL FUND EARMARKED REVENUE:					
Sales - Education	58.22	57.78	57.78	57.78	57.78
Tobacco - Education	96.00	96.00	96.00	96.00	99.22
Mixed Drink - Education	47.53	47.78	47.92	47.83	48.06
Total	33.46	34.33	34.71	35.26	34.21

TABLE 6

PERCENTAGE APPORTIONMENT OF COLLECTIONS
BY FUND
FISCAL YEARS 1978-1982

Fund and Tax	1978	1979	1980	1981	1982
TO HIGHWAY FUND:					
Gasoline	38.06	38.83	38.80	37.37	41.67
Special Petroleum	64.75	65.27	61.29	59.65	58.55
Motor Fuel	61.02	61.00	60.95	60.87	60.96
Motor Vehicle	95.81	96.15	95.34	94.50	96.45
Total	11.25	11.06	10.21	9.41	10.95
TO SINKING FUND:					
Excise	19.26	19.18	19.02	17.48	18.86
Franchise	42.38	39.02	36.41	35.01	32.32
Gasoline	17.90	17.16	17.09	18.64	14.56
Sales & Use	1.11	1.11	1.11	1.11	1.11
Total	5.35	5.17	5.00	4.71	4.54
TO COUNTIES:					
Alcoholic Beverage	17.16	17.42	17.10	17.04	17.00
Beer	10.96	10.96	10.96	10.98	10.08
Gasoline	28.27	28.09	28.03	28.06	28.14
Special Petroleum	12.93	12.73	14.27	14.91	15.34
Income	5.61	5.85	6.32	6.87	7.20
Mixed Drink	16.93	17.79	18.06	17.40	17.06
Motor Fuel	24.68	24.67	24.65	24.64	24.70
Gas & Oil Severance	—	—	—	33.33	33.33
Total	4.15	4.01	3.69	3.51	4.03

TABLE 6

PERCENTAGE APPORTIONMENT OF COLLECTIONS
BY FUND
FISCAL YEARS 1978-1982

Fund and Tax	1978	1979	1980	1981	1982
TO MUNICIPALITIES:					
Alcoholic Beverage	.03	.04	.02	.02	.01
Beer	10.96	10.96	10.96	10.98	10.08
Gasoline	14.14	14.14	14.12	14.14	14.15
Special Petroleum	20.83	20.51	23.00	24.02	24.71
Income	24.52	24.31	24.19	24.14	24.56
Mixed Drink	30.60	29.99	29.86	30.43	31.02
Motor Fuel	12.34	12.34	12.33	12.32	12.35
Sales & Use	5.50	5.51	5.52	5.53	5.53
Total	5.47	5.51	5.43	5.43	5.66
TO MISCELLANEOUS:					
Privilege Tax to Attorney Generals' Retirement Fund	8.81	9.79	11.14	11.52	10.44
Privilege Tax to Judges' Retirement Fund	.56	.75	.96	.74	.69
County Paid Judges' Retirement Fund	2.64	2.84	3.04	3.34	3.07
County Officials' Retirement Fund	7.50	7.87	9.95	10.00	9.56
Special Petroleum to University of Tennessee	.17	.16	.19	.20	.20
Gasoline to University of Tennessee	—	.19	.21	.22	.17
Alcoholic Beverage to U.T. C.T.A.S.	—	—	.11	.31	.30
Sales & Use Tax To U.T. M.T.A.S.	.06	.05	.05	.05	.04
Privilege Tax to Safety Coordinating Committee	.65	.67	.74	.78	.71
Privilege Tax to Education	1.95	2.02	2.22	2.35	2.13
Dept. of Trans. Litter Control Beer	—	—	—	—	11.69
Gross Receipts	—	—	—	—	.96
Dept. of Mental Health - Beer	.41	.45	.45	.45	.41
Alcoholic Beverage	.35	.94	1.87	2.82	2.82
Total	.37	.45	.53	.54	.56

TABLE 7

APPORTIONMENT OF COLLECTIONS TO THE COUNTIES BY TAX
BY FUND
FISCAL YEAR 1981

	Alcoholic Beverage	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income
Anderson	$ 65,686	$ —	$ 11,139	$ 579,694	$ 69,383	$ 14,539
Bedford	37,425	4,322	11,139	508,551	28,806	19,309
Benton	22,818	6,932	11,139	438,216	14,065	6,762
Bledsoe	19,027	—	11,139	427,211	8,873	3,141
Blount	75,975	7,501	11,139	666,347	73,892	182,753
Bradley	56,764	9,167	11,139	548,648	59,230	22,938
Campbell	37,437	1,726	11,139	523,553	30,453	12,655
Cannon	15,852	—	11,139	387,912	9,807	5,882
Carroll	41,448	5,004	11,139	546,708	29,580	5,548
Carter	50,310	803	11,139	526,452	49,932	7,918
Cheatham	21,235	193	11,139	415,678	15,732	9,374
Chester	17,617	2,419	11,139	397,329	11,559	4,186
Claiborne	31,103	297	11,139	478,903	22,587	16,849
Clay	13,023	—	11,139	369,762	7,645	1,487
Cocke	35,933	1,126	11,139	491,206	29,137	9,350
Coffee	42,971	—	11,139	518,585	37,639	17,005
Crockett	21,282	3,839	11,139	406,238	16,476	5,796
Cumberland	39,243	11,718	11,139	557,682	24,315	32,522
Davidson	429,269	1,145,191	11,139	1,896,192	513,478	347,748
Decatur	18,721	—	11,139	411,854	10,906	2,964
DeKalb	18,542	1,576	11,139	399,003	12,931	4,539
Dickson	34,681	1,943	11,139	500,866	25,744	16,847
Dyer	43,799	—	11,139	541,211	35,067	10,498
Fayette	41,825	1,377	11,139	570,898	26,107	11,310
Fentress	26,387	—	11,139	473,034	14,553	3,019
Franklin	41,607	337	11,139	546,150	31,525	29,507
Gibson	62,241	13,316	11,139	615,895	54,749	11,828
Giles	38,796	574	11,139	542,253	25,464	11,283
Grainger	21,247	—	11,139	409,436	16,146	4,658
Greene	62,196	4,152	11,139	624,201	54,907	22,693
Grundy	20,429	—	11,139	422,733	12,391	3,581
Hamblen	45,281	—	11,139	467,551	50,639	22,325
Hamilton	252,195	3,936	11,139	1,188,345	293,736	195,914
Hancock	13,022	—	11,139	368,901	7,680	529
Hardeman	40,167	—	11,139	554,624	25,716	9,639

TABLE 7

APPORTIONMENT OF COLLECTIONS TO THE COUNTIES BY TAX
FISCAL YEAR 1981

	Alcoholic Beverage	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income
Hardin	$ 34,218	$ 3,846	$ 11,139	$ 519,813	$ 21,116	$ 7,799
Hawkins	45,428	300	11,139	538,017	39,345	12,512
Haywood	33,485	3,883	11,139	502,009	22,417	8,792
Henderson	31,299	4,882	11,139	494,325	20,141	5,684
Henry	38,747	10,605	11,139	531,690	27,503	22,834
Hickman	29,242	—	11,139	506,959	14,054	5,546
Houston	11,363	—	11,139	537,155	6,762	2,649
Humphreys	28,228	53	11,139	486,309	15,670	6,224
Jackson	17,090	—	11,139	403,129	9,393	1,541
Jefferson	31,176	1,033	11,139	443,489	28,982	15,919
Johnson	19,372	—	11,139	405,025	13,380	5,512
Knox	270,574	18,707	11,139	1,342,600	318,834	264,847
Lake	12,410	52	11,139	353,226	9,160	1,821
Lauderdale	32,867	2,796	11,139	491,851	23,484	3,453
Lawrence	45,676	2,909	11,139	570,213	33,614	9,153
Lewis	14,689	—	11,139	387,087	7,958	1,407
Lincoln	39,658	2,949	11,139	536,946	27,925	10,377
Loudon	29,458	489	11,139	429,109	28,042	95,730
McMinn	45,584	3,559	11,139	527,506	40,992	10,767
McNairy	33,831	1,185	11,139	514,667	21,303	6,333
Macon	20,388	—	11,139	411,222	14,332	1,992
Madison	77,408	8,402	11,139	666,878	75,772	22,637
Marion	34,008	—	11,139	501,880	23,796	10,650
Marshall	27,177	—	11,139	450,241	19,957	8,394
Maury	58,894	4,935	11,139	612,891	50,820	22,871
Meigs	12,344	—	11,139	358,277	8,270	4,946
Monroe	41,246	23,964	11,139	560,218	27,217	7,479
Montgomery	73,963	1,105	11,139	653,334	73,273	23,201
Moore	6,970	—	11,139	325,428	4,149	2,275
Morgan	28,549	5,260	11,139	451,302	15,786	4,409
Obion	44,431	4,695	11,139	548,714	34,719	15,829
Overton	26,802	1,167	11,139	462,551	17,186	2,833
Perry	17,009	—	11,139	421,369	6,049	3,442
Pickett	8,167	—	11,139	336,732	4,354	2,094
Polk	23,638	—	11,139	449,768	13,474	5,669

TABLE 7

APPORTIONMENT OF COLLECTIONS TO THE COUNTIES BY TAX
FISCAL YEAR 1981

	Alcoholic Beverage	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income
Putnam	$ 44,809	$ 847	$ 11,139	$ 520,537	$ 41,504	$ 11,921
Rhea	25,144	—	11,139	430,531	20,211	8,478
Roane	46,320	4,763	11,139	533,527	45,153	23,149
Robertson	41,005	—	11,139	521,120	33,861	22,033
Rutherford	89,574	15,658	11,139	720,081	88,716	42,173
Scott	29,755	—	11,139	459,157	17,216	4,592
Sequatchie	13,936	—	11,139	381,738	7,412	3,389
Sevier	43,790	487	11,139	557,823	33,316	42,470
Shelby	690,214	990,853	11,139	2,870,653	828,440	198,394
Smith	21,130	—	11,139	417,604	14,473	5,262
Stewart	20,680	—	11,139	446,856	8,462	2,664
Sullivan	129,988	41,462	11,139	822,310	146,655	83,307
Sumner	67,845	796	11,139	633,050	66,649	40,009
Tipton	39,483	3,349	11,139	511,436	32,359	9,013
Trousdale	8,464	—	11,139	328,477	6,331	6,357
Unicoi	19,584	6,980	11,139	402,648	17,496	6,299
Union	14,665	—	11,139	371,483	10,569	8,742
Van Buren	10,993	—	11,139	367,062	4,368	1,214
Warren	37,940	15,745	11,139	501,969	31,245	15,012
Washington	77,931	447	11,139	620,100	95,574	31,843
Wayne	33,309	3,579	11,139	548,155	14,239	2,963
Weakley	43,710	5,379	11,139	556,801	33,227	10,795
White	26,409	—	11,139	448,822	18,899	7,984
Williamson	61,467	2,466	11,139	624,013	58,726	101,585
Wilson	51,002	3,086	11,139	578,276	43,797	36,780
Total	$4,963,986	$2,430,040	$1,104,251	$52,125,031	$4,579,000	$2,450,945

TABLE 8

APPORTIONMENT OF COLLECTIONS TO THE COUNTIES BY TAX
FISCAL YEAR 1982

	Alcoholic Beverage	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income
Anderson	$ 65,536	$ —	$ 12,368	$ 753,084	$ 67,167	$ 29,096
Bedford	37,607	8,869	12,368	666,625	27,842	24,905
Benton	24,173	2,009	12,368	580,497	14,861	10,665
Bledsoe	20,082	—	12,368	565,189	9,453	2,728
Blount	81,405	5,424	12,368	891,877	77,564	228,037
Bradley	65,671	7,991	12,368	753,420	67,368	35,686
Campbell	42,423	1,576	12.368	679,969	34,832	13,057
Cannon	16,656	—	12,368	512,724	10,207	5,365
Carroll	41,379	3,797	12,368	715,402	28,210	6,328
Carter	51,846	2,163	12,368	694,336	50,072	12,612
Cheatham	27,044	299	12,368	569,459	21,559	10,717
Chester	19,131	2,984	12,368	531,875	12,693	4,356
Claiborne	33,721	481	12,368	638,397	24,530	20,546
Clay	13,398	—	12,368	487,352	7,656	1,639
Cocke	36,562	387	12,368	645,790	28,716	12,332
Coffee	44,688	—	12,368	685,574	38,209	20,611
Crockett	20,463	3,162	12,368	529,510	14,901	6,505
Cumberland	44,195	16,823	12,368	750,956	28,600	44,009
Davidson	408,105	1,354,334	12.368	2,361,247	476,543	434,700
Decatur	19,176	—	12,368	542,495	10,828	3,858
DeKalb	19,626	1,552	12,368	528,191	13,553	5,823
Dickson	39,441	2,621	12,368	675,811	29,957	13,752
Dyer	44,581	—	12.368	711,417	34,571	16,604
Fayette	42,216	2,038	12,368	749,149	25,238	12,261
Fentress	27,337	—	12,368	624,286	14,787	3,403
Franklin	43,109	871	12,368	711,365	31,898	40,121
Gibson	59,120	14,415	12,368	799,252	49,336	17,590
Giles	39,071	619	12,368	711,266	24,560	15,474
Grainger	22,346	—	12,368	541,689	16,707	6,756
Greene	63,381	2,711	12,368	820,319	50,285	31,131
Grundy	22,223	319	12,368	562,192	13,750	2,773
Hamblen	45,229	—	12,368	610,709	49,169	28,432
Hamilton	253,190	3,935	12,368	1,667,334	286,977	254,906
Hancock	12,658	—	12,368	483,152	6,869	864
Hardeman	39,579	—	12,368	723,834	23,810	9,312

TABLE 8

APPORTIONMENT OF COLLECTIONS TO THE COUNTIES BY TAX
FISCAL YEAR 1982

	Alcoholic Beverage	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income
Hardin	$ 36,170	$ 3,440	$ 12,368	$ 689,185	$ 22,221	$ 8,897
Hawkins	50,558	1,922	12,368	725,059	43,635	14,432
Haywood	32,489	3,300	12,368	653,571	20,264	9,490
Henderson	33,248	6,478	12,368	625,920	21,333	7,569
Henry	40,801	14,014	12,368	704,734	28,580	26,096
Hickman	31,012	—	12,368	672,066	15,111	8,061
Houston	11,762	—	12,368	471,035	6,853	3,721
Humphreys	29,240	—	12,368	641,822	15,915	6,728
Jackson	17,551	—	12,368	531,214	9,373	2,007
Jefferson	34,045	4,195	12,368	592,755	31,201	21,445
Johnson	20,211	—	12,368	535,011	13,708	5,596
Knox	278,170	26,476	12,368	1,769,466	318,846	347,780
Lake	11,208	916	12,368	459,085	7,435	3,194
Lauderdale	34,693	2,200	12,368	651,967	24,490	4,845
Lawrence	47,322	6,771	12,368	753,001	34,019	11,736
Lewis	16,643	246	12,368	516,546	9,674	2,240
Lincoln	39,411	2,529	12,368	702,005	26,413	14,439
Loudon	30,675	—	12,368	567,151	28,477	108,534
McMinn	47,559	2,902	12,368	698,093	41,767	13,513
McNairy	35,824	1,290	12,368	682,619	22,465	5,670
Macon	22,152	—	12,368	556,901	15,658	2,351
Madison	78,299	7,238	12,368	873,575	74,348	34,905
Marion	35,461	—	12,368	663,504	24,351	12,062
Marshall	27,658	—	12,368	592,214	19,646	10,485
Maury	60,671	3,157	12,368	808,256	50,959	32,268
Meigs	11,918	—	12,368	468,974	7,411	6,225
Monroe	43,667	21,819	12,368	743,563	28,624	13,269
Montgomery	84,888	5,196	12,368	897,765	83,121	30,172
Moore	7,479	—	12,368	430,186	4,498	3,821
Morgan	30,045	6,231	12,368	647,986	16,560	3,819
Obion	43,856	1,172	12,368	715,599	32,694	24,036
Overton	27,861	1,058	12,368	610,877	17,528	3,905
Perry	17,528	—	12,368	555,498	6,095	4,687
Pickett	8,389	—	12,368	443,753	4,346	2,194
Polk	24,383	—	12,368	593,096	13,566	14,473

TABLE 8

APPORTIONMENT OF COLLECTIONS TO THE COUNTIES BY TAX
FISCAL YEAR 1982

	Alcoholic Brverage	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income
Putnam	$ 51,535	$ 1,382	$ 12,368	$ 651,409	$ 47,587	$ 17,848
Rhea	29,409	1,733	12,368	582,171	24,171	12,879
Roane	50,444	5,325	12,368	642,752	48,297	26,639
Robertson	44,906	—	12,368	698,208	36,923	22,517
Rutherford	87,698	15,709	12,368	930,794	83,835	60,243
Scott	32,379	—	12,368	660,001	19,208	3,750
Sequatchie	15,378	—	12,368	507,459	8,582	4,167
Sevier	52,201	1,302	12,368	764,970	41,308	50,832
Shelby	661,576	1,090,645	12.368	3,584,127	775,051	304,634
Smith	22,101	—	12,368	551,938	14,895	6,260
Stewart	21,422	55	12,368	589,586	8,642	3,383
Sullivan	130,874	28,496	12,368	1,052,284	143,586	138,524
Sumner	86,748	—	12,368	904,848	85,562	47,868
Tipton	41,051	2,744	12,368	675,928	32,869	11,704
Trousdale	8,512	—	12,368	432,118	6,121	6,347
Unicoi	19,075	11,915	12,368	499,905	16,319	6,029
Union	16,071	—	12,368	493,708	11,676	10,702
Van Buren	11,614	—	12,368	485,049	4,715	372
Warren	40,191	18,978	12,368	666,477	32,566	16,396
Washington	82,764	—	12,368	828,222	88,520	44,418
Wayne	33,947	3,537	12,368	721,187	13,909	3,703
Weakley	44,558	3,882	12,368	724,344	32,809	14,995
White	27,703	—	12,368	592,803	19,515	9,164
Williamson	65,795	2,911	12,368	825,772	57,954	123,397
Wilson	63,324	5,891	12,368	807,313	55,915	42,737
TOTAL	$5,103,180	$2,749,927	$1,204,462	$68,733,226	$4,579,000	$3,201,116

TABLE 9

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1981

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Adair	$ —	$ 21	$ 468	$ 120	$ —	$ 1,024
Adams	—	214	5,360	1,507	156	11,694
Adamsville	—	565	14,041	3,950	1,062	30,644
Alamo	—	1,014	25,213	7,092	2,380	55,025
Alcoa	3,634	3,141	76,999	21,677	8,601	168,115
Alexandria	—	276	6,841	1,925	370	14,931
Algood	—	778	19,894	5,534	357	42,955
Allardt	—	248	6,168	1,735	755	13,518
Altamont	—	259	6,456	1,816	204	14,089
Ardmore	—	244	6,245	1,754	766	13,617
Arlington	—	725	17,939	5,047	2,240	39,156
Ashland City	—	944	23,366	6,574	2,863	51,000
Athens	3,710	5,147	126,895	35,711	34,342	277,004
Atoka	—	261	6,494	1,826	307	14,172
Atwood	—	380	9,597	2,697	273	20,854
Auburntown	—	86	2,132	600	10	4,655
Baileyton	—	146	3,600	1,013	11	7,858
Bartlett	1,458	5,686	143,545	40,339	10,020	313,116
Baxter	—	533	23,289	3,737	191	29,000
Beersheba Springs	—	227	5,700	1,603	184	12,437
Bell Buckle	—	197	4,842	1,363	2,891	10,572
Belle Meade	8,261	1,190	29,692	8,350	262,153	64,791
Bells	—	598	14,897	4,190	2,393	32,509
Benton	—	405	10,141	2,851	120	22,126
Berry Hill	5,750	616	14,888	4,194	4,501	32,519
Bethel Springs	—	403	9,872	2,779	398	21,555
Big Sandy	3,914	219	5,514	1,550	844	12,028
Blaine	—	433	10,783	3,033	429	23,531
Bluff City	—	400	10,018	2,816	827	21,857
Bolivar	1,360	2,999	73,709	20,747	9,742	160,918
Braden	—	102	2,568	722	535	5,603
Bradford	—	497	12,331	3,442	1,009	26,700
Brentwood	9,238	3,550	88,653	24,929	75,954	193,445
Brighton	—	386	9,587	2,697	608	20,924
Bristol	68,361	10,130	249,933	68,361	79,207	545,575

TABLE 9

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1981

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Brownsville	$ —	$ 3,751	$ 92,916	$ 26,141	$ 21,174	$ 202,799
Bruceton	—	636	14,556	4,433	2,194	34,390
Bulls Gap	—	342	8,451	2,378	1,369	18,448
Burlison	—	161	3,980	1,120	26	8,687
Burns	—	185	4,865	1,364	487	10,599
Byrdstown	—	343	8,525	2,398	151	18,605
Calhoun	—	253	6,240	1,756	529	13,622
Camden	2,533	1,316	33,265	9,347	3,480	72,559
Carthage	—	1,011	25,190	7,085	4,853	54,970
Caryville	—	635	16,143	4,535	2,265	35,207
Cedar Hill	—	144	3,625	1,019	244	7,907
Celina	—	556	13,951	3,922	450	30,438
Centertown	—	73	1,923	539	—	4,191
Centerville	—	1,119	27,763	7,810	4,830	60,592
Chapel Hill	—	305	7,653	2,151	544	16,696
Charleston	—	321	7,927	2,231	81	17,303
Charlotte	—	248	6,256	1,766	982	13,710
Chattanooga	643,901	69,020	1,708,276	480,630	678,760	3,728,598
Church Hill	—	1,394	35,123	9,871	1,615	76,719
Clarksburg	—	142	3,552	999	159	7,749
Clarksville	116,781	21,358	530,660	149,269	80,606	1,158,113
Cleveland	13,676	10,777	266,895	75,089	62,131	582,532
Clifton	—	299	7,437	3,656	5,983	16,231
Clinton	—	1,973	49,358	13,878	12,400	107,695
Coalmont	—	276	6,917	1,945	1,085	15,091
Collegedale	—	1,489	37,694	10,591	5,157	82,216
Collierville	317	2,096	54,256	15,225	16,912	116,260
Collinwood	—	427	10,572	2,974	304	23,075
Columbia	6,415	10,877	269,060	75,703	52,436	587,278
Cookeville	4,351	7,664	191,205	53,771	30,892	417,233
Copperhill	—	229	5,530	1,558	2,816	12,078
Cornersville	—	266	6,641	1,867	683	14,490
Cottage Grove	—	48	1,194	336	71	2,606
Covington	—	2,452	60,733	17,087	10,013	132,558
Cowan	—	719	17,822	5,014	473	38,897

TABLE 9

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1981

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Crab Orchard	$ —	$ 344	$ 8,703	$ 2,445	$ 13	$ 18,983
Cross Plains	—	211	5,344	1,502	689	12,336
Crossville	4,592	2,454	61,050	17,171	19,824	133,231
Cumberland City	—	169	3,752	1,143	45	8,145
Cumberland Gap	—	119	2,918	821	13	6,370
Dandridge	—	520	12,953	3,643	2,612	28,265
Dayton	—	1,846	47,027	13,209	5,778	102,553
Decatur	—	447	11,044	3,108	1,324	24,108
Decaturville	—	389	9,667	2,719	332	21,097
Decherd	—	872	21,659	6,092	3,099	47,269
Denmark	—	24	559	173	57	1,224
Dickson	1,580	2,588	64,663	18,183	14,730	141,097
Dover	—	487	11,106	3,392	820	26,313
Dowelltown	—	134	3,316	933	80	7,238
Doyle	—	192	4,630	1,305	104	10,114
Dresden	6,644	866	21,760	6,117	3,172	47,472
Ducktown	—	228	5,666	1,594	467	12,365
Dunlap	—	1,118	28,499	8,004	2,713	62,148
Dyer	—	1,077	26,462	7,448	3,334	57,771
Dyersburg	21,283	5,895	147,108	41,369	43,286	323,005
Eagleville	—	183	4,526	1,273	876	9,878
East Ridge	10,815	8,848	218,550	61,497	20,351	477,050
East View	—	235	5,803	1,633	14	12,669
Elizabethton	6,981	4,980	123,453	34,730	14,330	269,443
Elkton	—	216	5,362	1,508	762	11,703
Englewood	—	762	18,838	5,301	924	41,118
Enville	—	93	2,343	658	60	5,110
Erin	—	705	17,337	4,879	1,790	37,847
Erwin	—	1,914	47,400	13,335	7,942	103,455
Estill Springs	—	399	10,169	2,856	915	22,174
Ethridge	1,231	222	5,488	1,544	364	11,979
Etowah	—	1,516	37,560	10,567	2,773	81,980
Fairview	—	1,145	29,075	8,168	795	63,411
Farragut	—	2,422	60,301	16,960	4,580	131,592
Fayetteville	3,134	3,151	77,836	21,902	19,021	169,900

TABLE 9

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1981

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Finger	$ —	$ 108	$ 2,654	$ 747	$ 7	$ 5,794
Forest Hills	—	1,727	42,986	12,090	95,395	93,808
Franklin	2,158	4,611	115,757	32,541	83,165	252,546
Friendship	—	179	5,108	1,322	307	10,272
Friendsville	—	349	8,688	2,444	1,812	18,961
Gadsen	—	212	5,396	1,516	439	11,769
Gainesboro	—	447	11,079	3,117	1,184	24,181
Gallatin	5,279	6,527	162,567	45,722	28,990	354,759
Gallaway	—	248	6,300	1,770	29	13,740
Garland	—	119	2,941	828	6	6,421
Gates	—	212	5,437	1,527	125	11,854
Gatlinburg	80,876	1,182	36,348	8,305	33,308	64,442
Germantown	16,006	7,578	189,659	53,325	120,139	413,817
Gibson	—	123	3,172	890	430	6,914
Gilt Edge	—	165	3,847	7,086	8	8,413
Gleason	3,207	533	13,222	3,720	1,215	28,858
Goodlettsville	29,149	3,204	79,704	22,418	13,442	173,940
Gordonsville	—	338	8,424	2,369	56	18,381
Grand Junction	—	173	4,232	1,192	1,303	9,258
Graysville	—	504	12,593	3,541	—	27,477
Greenback	—	177	4,487	1,261	276	9,787
Greenbrier	—	1,111	27,902	7,841	1,137	60,854
Greeneville	27,038	5,658	140,205	39,444	49,491	306,008
Greenfield	—	852	21,101	5,936	2,580	49,755
Gruetli-Looger	—	806	19,980	5,621	—	44,568
Halls	—	994	24,288	6,942	2,079	53,860
Harriman	1,142	3,545	87,383	24,592	13,095	190,754
Hartsville	—	1,010	25,164	7,077	4,183	54,914
Henderson	—	1,617	40,605	11,414	9,514	88,587
Hendersonville	19,704	10,479	260,301	73,221	47,692	568,085
Henning	—	246	6,108	1,718	988	13,330
Henry	—	123	3,028	852	30	6,613
Hickory Valley	—	73	1,872	526	86	4,082
Hohenwald	—	1,430	35,828	10,073	4,691	78,171
Hollow Rock	—	313	7,909	2,223	176	17,252

TABLE 9

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1981

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Hornbeak	$ —	$ 170	$ 4,230	$ 1,190	$ 730	$ 9,231
Hornsby	—	133	3,351	942	55	7,310
Humboldt	7,262	4,155	102,832	28,932	13,320	224,448
Huntingdon	—	1,286	37,053	10,420	8,940	80,855
Huntland	—	365	9,117	2,564	293	19,894
Huntsville	—	153	3,923	1,102	358	8,553
Iron City	—	205	5,083	1,430	75	12,012
Jacksboro	—	416	10,921	3,062	830	23,794
Jackson	114,654	19,733	488,970	137,564	125,935	1,067,218
Jamestown	—	771	19,492	5,477	1,168	42,415
Jasper	—	1,016	25,257	7,104	3,219	55,118
Jefferson City	1,103	2,350	58,132	16,356	7,517	126,884
Jellico	576	907	22,954	6,450	3,254	50,067
Johnson City	98,183	17,270	428,213	120,466	116,625	934,593
Jonesboro	6,286	1,062	26,474	7,445	5,693	101,771
Kenton	—	585	14,577	4,100	1,000	31,809
Kimball	—	451	11,251	3,164	40	24,550
Kingsport	51,813	13,036	322,647	90,778	117,946	704,251
Kingston	—	1,935	47,614	13,401	6,933	103,944
Kingston Springs	—	382	9,523	2,678	1,859	20,280
Knoxville	852,905	70,863	1,754,720	455,388	870,096	3,829,914
Lafayette	—	1,525	36,788	10,631	3,564	82,474
Lafollete	—	2,940	73,716	20,724	7,666	160,831
La Grange	—	86	2,116	596	310	4,619
Lake City	—	848	21,355	6,005	1,141	46,596
Lakesite	—	280	6,890	1,939	408	15,041
Lakeland	—	209	5,270	1,481	—	11,496
Lakewood	—	926	22,968	6,462	991	50,129
La Vergne	—	2,141	53,190	14,962	4,881	115,882
Lawrenceburg	1,720	3,608	90,454	25,430	20,447	197,351
Lebanon	—	5,102	125,886	35,429	29,392	274,824
Lenoir City	1,681	2,210	54,715	15,397	4,501	119,423
Lewisburg	3,465	3,347	83,303	23,430	13,001	181,791
Lexington	—	2,471	61,048	17,178	8,334	133,457
Liberty	—	135	3,365	946	—	7,543

TABLE 9

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1981

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Linden	$ —	$ 431	$ 10,693	$ 3,008	$ 1,252	$ 23,339
Livingston	—	1,433	35,332	9,943	5,070	77,127
Lobelville	—	314	7,961	2,237	1,871	17,363
Lookout Mountain	—	707	17,622	4,956	219,126	38,454
Loretto	695	632	15,694	4,415	1,686	34,251
Loudon	121	1,695	41,797	11,762	4,171	91,239
Luttrell	—	332	8,356	2,349	162	18,229
Lynchburg	—	218	5,503	1,551	2,180	12,048
Lynnville	—	157	3,894	1,096	863	8,500
Madisonville	—	1,161	26,522	7,458	3,508	57,871
Manchester	9,303	2,788	69,359	19,508	15,390	151,362
Martin	7,855	3,298	82,325	23,150	10,791	179,639
Maryville	—	6,788	168,995	47,531	73,029	368,792
Mason	—	193	4,769	1,342	1,016	10,410
Maury City	—	349	8,746	2,459	399	19,082
Maynardville	—	285	7,250	2,036	417	15,810
McEwen	794	502	12,531	3,524	815	27,344
McKenzie	3,979	2,049	51,039	14,354	9,231	111,379
McLemoresville	—	133	3,281	923	49	7,162
McMinnville	—	4,712	115,846	32,607	29,942	252,907
Medina	—	306	7,527	2,119	1,237	16,432
Medon	—	97	2,343	660	218	5,118
Memphis	916,455	270,790	6,685,506	1,881,275	2,367,910	14,575,385
Michie	—	231	5,683	1,600	470	12,413
Middleton	—	265	6,521	1,835	526	14,236
Milan	8,295	3,161	78,508	22,084	10,000	171,338
Milledgeville	—	142	3,545	997	34	7,734
Millersville	—	—	1,145	303	—	2,421
Millington	5,472	8,596	211,967	59,651	5,906	462,707
Minor Hill	—	128	3,384	949	46	7,372
Mitchellville	—	72	1,807	508	4	3,943
Monteagle	—	389	9,774	2,748	2,063	21,324
Monterey	—	954	23,852	6,707	3,615	52,045
Morrison	—	222	5,332	1,554	121	12,071
Morristown	21,803	8,247	203,605	57,293	36,539	444,437

TABLE 9

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1981

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Moscow	$ —	$ 237	$ 5,784	$ 1,629	$ 2,175	$ 12,630
Mosheim	—	550	13,787	3,876	308	30,081
Mountain City	—	764	19,134	5,380	3,816	41,749
Mount Carmel	—	1,321	33,202	9,333	179	72,434
Mount Juliet	—	1,088	27,217	7,658	5,596	59,428
Mount Pleasant	—	1,530	34,535	10,566	6,203	79,949
Munford	—	4,330	18,553	5,212	1,118	41,462
Murfreesboro	26,850	13,192	326,888	91,965	82,540	713,461
Nashville	967,427	143,302	3,547,678	998,137	1,393,053	7,743,340
Newbern	—	862	21,933	6,161	4,134	47,832
New Hope	—	298	7,320	2,060	—	15,780
New Johnsonville	—	653	16,357	4,599	1,367	35,689
New Market	—	411	10,349	2,909	269	22,575
Newport	—	3,295	81,391	22,902	10,005	177,659
New Tazewell	—	421	14,330	4,028	1,755	31,261
Niota	751	162	7,430	2,090	1,507	16,216
Normandy	—	50	1,222	344	287	2,668
Norris	—	552	14,856	3,846	5,996	29,834
Oakdale	—	153	3,752	1,051	12	8,148
Oak Hill	—	1,885	46,643	13,124	65,683	101,808
Oakland	—	143	3,652	1,026	206	7,964
Oak Ridge	45,772	11,494	283,983	79,908	114,060	619,876
Obion	—	530	13,102	3,687	3,524	28,599
Oliver Springs	—	1,563	38,527	10,843	1,206	77,837
Oneida	—	1,056	26,726	7,509	3,374	57,993
Orlinda	—	157	3,894	1,095	1,139	8,499
Orme	—	66	1,654	465	—	3,609
Palmer	—	379	9,467	2,662	63	20,658
Paris	5,872	4,347	107,644	30,285	24,021	234,948
Parkers Crossroads	—	—	193	51	—	408
Parrotsville	—	47	1,158	326	1,644	2,528
Parsons	—	905	22,599	6,355	1,512	49,312
Pegram	—	412	10,257	2,885	1,139	22,384
Petersburg	—	207	5,294	1,487	330	11,544
Philadelphia	—	225	5,525	1,555	565	12,063

TABLE 9

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1981

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Pigeon Forge	$ 829	$ 692	$ 17,277	$ 4,858	$ 4,569	$ 37,700
Pikeville	—	590	15,166	4,258	2,934	33,065
Piperton	—	185	4,838	1,357	207	10,541
Pittman Center	—	148	3,776	1,061	—	8,234
Pleasant Hill	—	162	4,001	1,126	3,993	8,734
Portland	—	1,640	40,596	11,422	3,517	86,608
Powells Crossroads	—	316	7,941	2,232	—	17,387
Pulaski	1,589	3,159	77,670	21,861	16,483	169,563
Puryear	—	237	5,913	1,663	224	12,903
Ramer	—	148	3,715	1,044	65	8,144
Red Bank	—	5,161	128,279	36,083	13,623	279,953
Red Boiling Springs	—	388	9,798	2,753	354	21,371
Richard City	—	54	1,287	363	43	2,811
Ridgely	—	702	17,562	4,938	1,913	38,319
Ridgeside	—	186	4,566	1,285	4,745	9,969
Ridgetop	—	348	8,945	2,511	607	19,210
Ripley	1,549	2,245	56,305	15,829	9,325	122,842
Rives	—	156	3,870	1,089	64	8,739
Rockford	—	175	4,442	1,248	899	9,686
Rockwood	619	2,160	53,938	15,167	5,445	117,696
Rogersville	377	1,654	41,215	11,591	14,483	89,940
Rossville	—	166	4,003	1,152	107	8,934
Rutherford	—	562	13,929	3,919	642	30,400
Rutledge	—	350	8,844	2,485	927	19,291
Saltillo	—	172	4,260	1,199	514	9,298
Samburg	—	188	4,654	1,302	—	10,158
Sardis	—	142	3,474	978	95	7,585
Saulsburg	—	63	1,568	441	186	3,421
Savannah	—	2,567	64,144	18,037	7,842	139,964
Scotts Hill	—	250	6,226	1,751	339	13,572
Selmer	—	1,419	35,546	9,993	4,700	77,555
Sevierville	780	1,769	44,110	12,405	18,710	96,255
Sharon	—	488	12,027	3,385	2,614	26,256
Shelbyville	1,116	5,236	130,189	36,619	27,426	284,120
Signal Mountain	2,290	2,188	54,547	15,341	97,246	119,032

TABLE 9

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1981

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Silerton	$ —	$ 36	$ 895	$ 252	$ 9	$ 1,956
Slayden	—	39	932	262	298	2,022
Smithville	—	1,527	37,870	10,654	3,474	82,652
Smyrna	—	3,495	86,728	24,398	5,229	189,283
Sneedville	—	371	16,363	2,631	4,219	20,424
Soddy-Daisy	—	3,105	77,615	21,824	5,975	169,354
Somerville	—	894	22,190	6,242	4,982	48,430
South Carthage	—	349	15,036	2,462	3	19,110
South Fulton	5,854	1,328	32,835	9,190	5,141	71,264
South Pittsburg	—	1,673	41,001	11,543	8,341	89,520
Sparta	—	2,060	50,819	14,301	9,178	110,931
Spencer	—	479	11,800	3,321	—	25,759
Spring City	—	841	20,714	5,830	2,955	45,218
Springfield	1,445	3,945	98,635	27,734	23,270	215,219
Spring Hill	—	417	10,179	2,919	2,427	22,673
Stanton	—	227	5,610	1,579	357	12,243
Stantonville	—	120	2,952	831	193	6,445
St. Joseph	—	309	7,776	2,186	344	16,964
Surgoinsville	—	574	14,325	4,029	209	31,259
Sweetwater	—	1,863	46,251	13,011	11,971	100,941
Tazewell	—	881	21,744	6,119	1,255	47,464
Tellico Plains	—	314	7,681	2,168	201	16,814
Tennessee Ridge	—	479	11,985	3,370	499	26,150
Tiptonville	—	984	24,370	6,856	4,269	53,190
Toone	—	132	3,292	926	1,079	7,184
Townsend	—	108	2,757	774	276	6,012
Tracy City	—	599	14,735	4,147	2,076	32,969
Trenton	9,769	1,902	47,012	13,228	9,849	102,616
Trezevant	—	390	9,612	2,705	719	20,982
Trimble	—	274	6,824	1,919	1,079	14,892
Troy	—	424	10,543	2,966	799	23,009
Tullahoma	11,641	6,323	156,721	44,090	40,879	342,054
Tusculum	—	888	21,366	6,180	916	47,945
Union City	9,714	4,840	118,586	33,385	28,076	258,918
Vanleer	—	130	3,287	924	99	7,169

TABLE 9

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1981

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Viola	$ —	$ 78	$ 1,901	$ 535	$ 7	$ 4,151
Vonore	—	213	5,269	1,482	326	11,500
Valden	—	506	12,562	3,533	13,781	27,415
Wartburg	—	259	6,510	1,830	341	14,124
Wartrace	—	236	6,123	1,724	462	13,369
Watauga	—	149	3,687	1,037	169	8,046
Watertown	—	496	12,341	3,470	1,029	26,926
Waverly	3,308	1,900	46,784	13,167	7,435	97,855
Waynesboro	—	840	20,626	5,859	5,121	45,452
Westmoreland	—	578	14,590	4,100	1,317	31,826
White Bluff	—	723	18,167	5,107	1,896	39,635
White House	—	567	14,758	4,140	693	32,161
White Pine	—	743	18,450	5,190	606	40,266
Whiteville	—	404	10,241	2,877	1,242	22,335
Whitwell	—	677	16,871	4,745	902	36,817
Williston	—	139	3,483	979	392	7,599
Winchester	3,414	2,230	55,643	15,648	13,403	121,420
Woodbury	—	847	21,035	5,917	1,687	45,909
Woodland Mills	—	161	4,094	1,150	44	8,927
Yorkville	—	121	2,981	839	149	6,507
TOTAL	$4,249,894	$1,104,251	$26,232,150	$7,378,000	$8,613,572	$57,440,409

Detail may not add to total because of rounding.

TABLE 10

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1982

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Adair	$ —	$ —	$ —	$ —	$ —	$ —
Adams	—	268	7,854	1,683	576	13,982
Adamsville	—	649	19,020	4,077	1,524	33,860
Alamo	—	1,168	34,231	7,337	2,789	60,938
Alcoa	5,229	3,068	89,943	19,278	11,719	160,119
Alexandria	—	308	9,019	1,933	541	16,056
Algood	—	1,075	31,495	6,750	2,007	56,068
Allardt	—	292	8,561	1,835	592	15,240
Altamont	—	303	8,888	1,905	225	15,823
Ardmore	—	373	10,930	2,343	1,321	19,458
Arlington	—	794	23,274	4,989	4,327	41,433
Ashland City	—	1,040	30,487	6,534	5,983	54,273
Athens	3,767	5,395	158,130	33,893	38,097	261,503
Atoka	—	309	9,045	1,939	517	16,103
Atwood	—	511	14,962	3,207	522	26,636
Auburntown	—	91	2,670	572	356	4,754
Baileyton	—	152	4,443	952	257	7,908
Barlett	1,710	7,669	226,349	48,511	17,926	403,214
Baxter	—	630	18,470	3,960	1,431	34,881
Beersheba Springs	—	287	8,417	1,804	618	14,984
Bell Buckle	—	201	6,015	1,289	2,366	10,728
Belle Meade	12,489	1,421	41,653	8,928	345,853	74,151
Bells	—	702	20,565	4,408	3,216	36,609
Benton	—	498	14,596	3,128	441	25,983
Berry Hill	13,054	497	14,569	3,123	7,450	25,936
Bethel Springs	—	390	11,428	2,449	555	20,344
Big Sandy	2,535	290	8,509	1,824	1,168	15,147
Blaine	—	512	15,014	3,218	473	26,729
Bluff City	—	501	14,674	3,145	874	26,123
Bolivar	1,098	3,027	88,714	19,014	12,407	157,926
Braden	—	131	3,835	822	56	6,828
Bradford	—	512	15,001	3,215	1,020	26,705
Brentwood	10,091	4,291	125,771	26,957	108,632	223,897
Brighton	—	436	12,776	2,738	518	22,744
Bristol	68,712	10,713	313,982	67,297	96,828	558,951

TABLE 10

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1982

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Brownsville	$ —	$ 4,157	$ 122,416	$ 26,237	$ 23,431	$ 218,023
Bruceton	—	705	20,669	4,430	2,303	36,796
Bulls Gap	—	367	10,747	2,303	1,798	19,132
Burlison	—	172	5,053	1,082	89	8,995
Burns	—	347	10,171	2,180	1,035	18,107
Byrdstown	—	395	11,572	2,480	752	20,600
Calhoun	—	264	7,723	1,655	635	13,749
Camden	1,915	1,797	52,662	11,287	3,542	93,749
Carthage	—	1,194	34,977	7,497	5,570	62,266
Caryville	—	911	26,691	5,721	3,230	47,515
Cedar Hill	—	188	5,498	1,178	1,217	9,787
Celina	—	706	20,683	4,433	946	36,819
Centertown	—	134	3,927	842	—	6,991
Centerville	—	1,261	36,967	7,923	7,304	65,513
Chapel Hill	—	385	11,271	2,416	1,380	20,064
Charleston	—	338	9,896	2,121	85	17,617
Charlotte	—	352	10,315	2,211	1,911	18,363
Chattanooga	699,760	75,734	2,219,636	119,073	746,800	3,941,393
Church Hill	—	1,846	54,115	11,599	3,102	96,335
Clarksburg	—	179	5,236	1,122	158	9,321
Clarksville	135,799	24,465	717,043	153,687	98,661	1,277,280
Cleveland	20,273	11,904	348,881	74,777	130,253	621,072
Clifton	—	345	10,119	2,169	7,263	18,013
Clinton	—	2,436	71,624	15,351	16,919	127,545
Coalmont	—	351	10,289	2,205	1,522	18,316
Collegedale	—	2,058	60,307	12,926	7,541	107,358
Collierville	402	3,501	102,614	21,994	18,724	182,674
Collinwood	—	475	13,928	2,985	203	24,795
Columbia	6,955	11,863	347,688	74,521	64,023	618,957
Cookeville	4,247	9,174	269,152	57,688	44,250	479,191
Copperhill	—	187	5,472	1,173	3,086	9,741
Cornersville	—	322	8,698	2,026	732	16,825
Cottage Grove	—	52	1,532	328	74	2,726
Covington	—	2,709	79,392	17,016	11,185	141,334
Cowan	—	799	23,431	5,022	884	41,713

TABLE 10

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1982

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Crab Orchard	$ —	$ 476	$ 13,941	$ 2,988	$ 30	$ 24,818
Cross Plains	—	293	8,717	1,868	1,275	15,542
Crossville	4,860	2,856	83,699	17,940	24,121	149,001
Cumberland City	—	123	3,613	774	157	6,432
Cumberland Gap	—	117	3,443	738	17,024	6,129
Dandridge	—	618	18,104	3,878	2,717	32,228
Dayton	—	2,704	79,248	16,986	8,185	141,078
Decatur	—	477	14,127	3,028	2,043	25,172
Decaturville	—	448	13,143	2,817	289	23,396
Decherd	—	997	29,230	6,265	3,546	52,036
Denmark	—	23	668	143	62	1,188
Dickson	1,378	3,144	92,155	19,752	18,763	164,055
Dover	—	535	15,713	3,368	838	27,980
Dowelltown	—	152	4,464	957	202	7,952
Doyle	—	154	4,503	965	121	8,016
Dresden	6,857	1,113	33,534	6,995	4,003	58,095
Ducktown	—	260	7,023	1,636	660	13,586
Dunlap	—	1,644	44,485	10,328	4,226	85,779
Dyer	—	1,080	31,665	6,787	3,805	56,370
Dyersburg	22,270	7,082	207,559	44,487	49,965	369,496
Eagleville	—	198	5,812	1,246	1,191	10,347
East Ridge	14,853	9,485	277,984	59,581	26,423	494,867
East View	—	247	7,226	1,549	9	12,863
Elizabethton	11,040	5,565	163,104	34,959	17,832	290,358
Elkton	—	241	7,269	1,515	866	12,584
Englewood	—	821	22,111	5,162	868	42,878
Enville	—	128	3,757	805	21	6,688
Erin	—	721	21,128	4,528	2,461	37,611
Erwin	—	2,117	62,035	13,296	10,275	110,434
Estill Springs	—	591	17,331	3,715	681	50,853
Ethridge	—	245	7,176	1,538	485	12,770
Etowah	—	1,678	49,193	10,544	3,829	87,573
Fairview	—	1,629	48,753	10,235	1,829	85,010
Farragut	—	2,838	83,188	17,830	6,299	137,092
Fayetteville	3,527	3,376	98,949	21,208	21,225	176,149

TABLE 10

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1982

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Finger	$ —	$ 109	$ 3,207	$ 687	$ —	$ 5,809
Forest Hills	—	2,017	59,115	12,670	133,640	105,237
Franklin	4,987	5,888	172,568	36,987	103,262	307,206
Friendship	—	341	9,988	2,141	906	17,780
Friendsville	—	403	11,807	2,531	2,567	21,019
Gadsden	—	305	8,941	1,916	466	15,916
Gainesboro	—	500	14,655	3,141	2,476	26,089
Gallatin	4,835	7,678	225,034	48,233	31,979	400,605
Gallaway	—	359	10,525	2,256	30	18,736
Garland	—	134	3,940	845	38	7,014
Gates	—	326	9,443	2,045	284	16,988
Gatlinburg	105,367	1,434	143,272	9,006	46,089	74,803
Germantown	21,547	9,385	276,960	59,358	168,748	493,365
Gibson	—	205	5,995	1,285	357	10,673
Gilt Edge	—	63	2,152	461	34	3,880
Gleason	5,185	596	17,475	3,746	1,674	31,110
Goodletsville	29,596	3,719	108,902	23,363	18,218	194,046
Gordonsville	—	399	11,690	2,505	75	19,765
Grand Junction	—	161	4,728	1,013	708	8,419
Graysville	—	616	18,065	3,872	88	32,158
Greenback	—	244	7,147	1,532	450	12,724
Greenbrier	—	1,420	40,327	8,922	2,914	74,104
Greeneville	23,697	6,296	184,533	39,552	56,431	328,505
Greenfield	—	942	27,607	5,917	2,837	49,146
Gruetli-Looger	—	899	26,351	5,648	202	46,909
Halls	—	1,134	33,236	7,124	2,641	59,167
Harriman	1,227	3,708	108,688	23,296	16,873	193,487
Hartsville	—	1,194	35,003	7,502	6,782	62,313
Henderson	—	2,069	60,646	12,997	10,508	107,962
Hendersonville	28,338	11,972	380,883	75,206	63,099	624,642
Henning	—	285	8,352	1,790	1,213	14,849
Henry	—	132	3,762	828	418	6,874
Hickory Valley	—	113	3,299	707	114	5,872
Hohenwald	—	1,790	52,466	11,245	5,247	93,399
Hollow Rock	—	427	12,501	2,679	475	22,255

TABLE 10

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1982

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Hornbeak	$ —	$ 202	$ 5,917	$ 1,268	$ 381	$ 10,533
Hornsby	—	179	5,249	1,125	110	9,345
Humboldt	9,957	4,560	133,638	28,643	16,765	237,902
Huntingdon	—	1,770	51,861	11,116	8,784	92,327
Huntland	—	439	12,868	2,758	590	22,907
Huntsville	—	232	6,794	1,456	331	11,184
Iron City	—	234	6,872	1,473	222	12,234
Jacksboro	—	773	22,637	4,852	963	40,297
Jackson	16,568	21,944	643,136	137,846	147,672	1,144,910
Jamestown	—	1,056	30,945	6,633	3,400	55,089
Jasper	—	1,176	34,467	7,387	7,090	61,357
Jefferson City	1,222	2,566	75,203	16,119	12,270	231,742
Jellico	1,739	1,250	36,626	7,850	3,317	65,202
Johnson City	116,597	19,339	567,038	121,535	140,767	1,009,483
Jonesboro	6,671	1,264	37,032	7,937	8,373	60,942
Kenton	—	693	20,303	4,352	1,070	36,143
Kimball	—	545	15,970	3,423	49	28,430
Kingsport	63,649	14,304	419,241	89,858	151,939	746,332
Kingston	—	1,984	58,154	12,460	18,682	103,490
Kingston Springs	—	454	13,313	2,853	2,279	23,699
Knoxville	1,108,732	78,175	2,113,403	491,082	1,087,104	3,770,504
Lafayette	—	1,701	49,848	10,684	3,767	88,739
Lafollete	—	3,709	108,742	23,307	11,013	193,591
La Grange	—	83	2,422	519	313	4,311
Lake City	—	1,043	30,566	6,551	1,208	54,413
Lakesite	—	291	8,522	1,827	476	15,170
Lakeland	—	273	8,011	1,717	171	14,328
Lakewood	—	1,038	30,435	6,523	1,147	54,180
La Vergne	—	2,455	71,931	15,417	5,282	128,051
Lawrenceburg	2,092	4,545	133,203	28,550	24,587	237,129
Lebanon	—	5,402	158,524	33,977	35,926	282,237
Lenoir City	2,815	2,432	71,289	15,280	10,580	126,909
Lewisburg	4,401	3,913	114,670	24,578	16,204	204,136
Lexington	—	2,650	77,677	16,649	10,009	138,281
Liberty	—	163	4,778	1,024	37	8,506

TABLE 10

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1982

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Linden	$ —	$ 486	$ 14,229	$ 3,050	$ 2,767	$ 25,331
Livingston	—	1,506	40,907	9,492	5,835	78,861
Lobelville	—	444	12,134	2,786	2,166	23,140
Lookout Mountain	—	842	24,688	5,291	224,878	43,950
Loretto	1,744	720	21,101	4,523	2,353	34,726
Loudon	1,235	1,786	52,351	11,221	4,214	93,196
Luttrell	—	430	12,593	2,699	196	22,418
Lynchburg	—	298	8,744	1,874	2,231	15,567
Lynnville	—	171	5,014	1,075	942	8,925
Madisonville	—	1,297	38,014	8,148	2,744	67,673
Manchester	8,140	3,238	94,904	20,341	19,852	168,948
Martin	7,901	3,974	116,477	24,965	13,708	207,352
Maryville	—	7,953	233,098	49,961	100,735	414,960
Mason	—	210	6,165	1,321	1,809	10,976
Maury City	—	442	11,956	2,775	1,479	23,047
Maynardville	—	413	12,095	2,592	1,013	21,532
McEwen	696	604	17,698	3,793	1,046	31,506
McKenzie	4,960	2,414	70,753	15,165	11,263	125,954
McLemoresville	—	139	4,071	873	38	7,247
McMinnville	—	4,771	139,843	29,973	35,556	248,948
Medina	—	307	8,993	1,927	1,525	16,009
Medon	—	72	2,128	456	354	3,790
Memphis	1,017,198	288,686	8,460,744	1,813,428	2,904,657	15,061,777
Michie	—	237	6,993	1,487	340	12,351
Middleton	—	266	7,802	1,672	685	13,889
Milan	7,177	3,610	105,865	22,690	12,534	188,471
Milledgeville	—	175	5,131	1,100	122	9,135
Millersville	—	581	17,144	3,674	—	30,540
Millington	5,819	9,038	264,894	56,776	9,185	471,564
Minor Hill	—	252	7,383	1,582	7	13,143
Mitchellville	—	93	2,737	586	11	4,870
Monteagle	—	503	14,740	3,159	2,859	26,239
Monterey	—	1,166	34,165	7,323	3,197	60,821
Morrison	—	262	7,684	1,647	832	13,679
Morristown	29,862	8,791	257,961	55,289	47,760	459,274

TABLE 10

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1982

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Moscow	$ —	$ 223	$ 6,533	$ 1,400	$ 1,619	$ 11,628
Mosheim	—	687	21,967	4,321	1,785	35,896
Mountain City	—	949	27,817	5,962	4,008	49,519
Mount Carmel	—	1,704	49,952	10,706	787	88,925
Mount Juliet	—	1,348	37,223	8,468	9,993	70,309
Mount Pleasant	—	1,507	41,180	9,469	6,272	78,648
Munford	—	1,050	30,747	6,590	1,430	54,733
Murfreesboro	29,183	14,670	429,948	92,153	116,498	765,394
Nashville	1,152,764	153,765	4,498,870	961,186	1,864,353	8,006,305
Newbern	—	1,248	36,574	7,839	5,678	65,109
New Hope	—	304	8,914	1,911	11	15,869
New Johnsonville	—	815	23,877	5,118	1,985	42,505
New Market	—	543	15,918	3,412	587	28,337
Newport	—	3,538	103,688	22,224	13,199	184,585
New Tazewell	—	749	21,952	4,705	3,253	39,079
Niota	1,749	342	10,014	2,146	1,997	17,827
Normandy	—	53	1,545	331	555	2,750
Norris	—	614	17,986	3,855	7,428	32,019
Oakdale	—	144	4,228	906	161	7,527
Oak Hill	—	2,059	60,333	12,931	97,498	107,404
Oakland	—	211	6,178	1,324	539	10,999
Oak Ridge	48,631	12,355	362,102	77,611	157,767	644,613
Obion	—	573	16,782	3,591	3,841	29,875
Oliver Springs	—	1,634	47,897	10,266	2,355	85,266
Oneida	—	1,456	43,521	9,326	4,539	77,618
Orlinda	—	171	5,000	1,072	1,376	8,902
Orme	—	81	2,369	508	—	4,218
Palmer	—	459	13,444	2,881	36	23,932
Paris	3,001	4,792	127,956	30,099	29,277	249,997
Parkers Crossroads	—	98	2,612	515	—	4,674
Parrotsville	—	53	1,545	331	1,724	2,750
Parsons	—	1,097	32,163	6,894	3,182	57,256
Pegram	—	483	14,151	3,033	1,314	25,191
Petersburg	—	304	8,940	1,916	1,775	15,919
Philadelphia	—	226	6,637	1,422	1,491	11,815

TABLE 10

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1982

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Pigeon Forge	$ 581	$ 835	$ 25,191	$ 5,398	$ 5,226	$ 44,968
Pikeville	—	931	27,293	5,850	3,931	48,587
Piperton	—	333	9,765	2,093	358	17,384
Pittman Center	—	218	6,388	1,369	—	11,372
Pleasant Hill	—	169	4,961	1,063	4,656	8,832
Portland	152	1,800	52,754	11,307	4,460	93,912
Powells Crossroads	—	410	12,017	2,576	24	21,392
Pulaski	1,735	3,209	94,040	20,156	23,247	167,410
Puryear	—	279	8,168	1,751	1,027	14,541
Ramer	—	192	5,616	1,204	448	9,997
Red Bank	—	5,939	174,063	37,308	13,735	309,867
Red Boiling Springs	—	524	15,355	3,291	442	27,335
Richard City	—	39	1,139	244	23	2,027
Ridgely	—	863	25,290	5,421	2,203	45,022
Ridgeside	—	186	5,459	1,170	6,197	9,717
Ridgetop	—	547	16,036	3,437	409	28,546
Ripley	1,384	2,843	83,332	17,861	10,729	148,348
Rives	—	172	5,053	1,083	478	8,995
Rockford	—	253	7,422	1,591	1,782	13,213
Rockwood	789	2,615	76,643	16,427	8,700	136,260
Rogersville	46	1,951	57,178	12,255	17,718	101,788
Roseville	—	169	4,961	1,063	283	8,832
Rutherford	—	624	18,300	3,923	764	32,578
Rutledge	—	473	13,849	2,968	1,423	24,655
Saltillo	—	194	5,681	1,218	584	10,114
Samburg	—	208	6,087	1,305	—	10,836
Sardis	—	134	3,940	845	125	7,014
Saulsburg	—	70	2,042	438	287	3,635
Savannah	—	3,123	91,527	19,617	10,101	162,260
Scotts Hill	—	298	8,774	1,880	396	15,624
Selmer	—	1,777	52,086	11,164	6,535	92,723
Sevierville	4,114	2,103	61,721	13,229	21,436	109,889
Sharon	—	506	14,844	3,182	2,125	26,426
Shelbyville	—	6,043	177,111	37,961	33,234	315,292
Signal Mountain	2,573	2,599	76,159	16,323	140,271	135,578

TABLE 10

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1982

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Silerton	$ —	$ 45	$ 1,309	$ 281	$ 28	$ 2,330
Slayden	—	31	903	194	452	1,608
Smithville	—	1,715	50,253	10,771	5,347	89,461
Smyrna	—	3,948	116,070	24,877	11,811	206,689
Sneedville	—	499	14,622	3,134	6,249	26,030
Soddy-Daisy	—	3,799	111,332	23,862	7,699	198,194
Somerville	—	1,011	29,636	6,352	6,185	52,758
South Carthage	—	448	13,143	2,817	—	23,396
South Fulton	6,534	1,221	35,802	7,674	5,411	63,734
South Pittsburg	—	1,624	47,596	10,201	9,027	84,730
Sparta	—	2,172	63,671	13,647	12,119	113,347
Spencer	—	503	14,740	3,159	333	26,239
Spring City	—	871	25,539	5,474	3,818	45,465
Springfield	1,380	4,830	141,558	30,341	29,667	252,001
Spring Hill	—	489	14,321	3,069	4,720	25,494
Stanton	—	241	7,069	1,515	338	12,584
Stantonville	—	121	3,547	760	183	6,315
St. Joseph	—	401	11,742	2,517	287	20,903
Surgoinsville	—	686	20,107	4,310	459	35,794
Sweetwater	—	2,110	62,174	13,325	16,114	101,550
Tazewell	—	933	27,359	5,864	1,601	48,704
Tellico Plains	—	312	9,137	1,958	814	16,266
Tennessee Ridge	—	592	17,345	3,717	635	30,877
Tiptonville	—	1,089	31,914	6,840	3,628	56,813
Toone	—	159	4,647	996	1,708	8,265
Townsend	—	157	4,639	994	1,252	8,265
Tracy City	—	606	17,750	3,805	2,367	31,599
Trenton	7,705	2,055	60,172	12,909	12,640	107,218
Trezevant	—	411	11,068	2,584	728	21,462
Trimble	—	322	9,451	2,026	1,370	15,552
Troy	—	488	14,308	3,067	1,693	25,470
Tullahoma	13,213	7,057	206,826	44,330	55,699	368,191
Tusculum	—	967	28,341	6,074	966	46,451
Union City	10,406	4,697	137,657	29,505	31,636	245,056
Vanleer	—	179	5,249	1,125	506	9,345

TABLE 10

APPORTIONMENT OF COLLECTIONS TO THE MUNICIPALITIES BY TAX
FISCAL YEAR 1982

Municipality	Mixed Drink	Beer	Gasoline & Motor Fuel	Special Petroleum	Income	Sales
Viola	$ —	$ 67	$ 1,950	$ 418	$ 12	$ 3,472
Vonore	—	236	6,912	1,481	779	12,304
Walden	—	577	16,910	3,633	18,047	30,131
Wartburg	—	340	9,952	2,135	585	17,734
Wartrace	—	241	7,069	1,515	1,063	13,016
Watauga	—	168	4,922	1,055	53	8,762
Watertown	—	581	17,017	3,647	1,790	30,294
Waverly	5,872	1,967	57,662	12,359	9,389	102,651
Waynesboro	—	942	26,607	5,088	4,596	47,757
Westmoreland	—	783	22,960	5,603	1,461	41,509
White Bluff	—	928	25,022	6,178	2,353	48,748
White House	—	994	29,125	6,243	930	51,215
White Pine	—	849	24,871	5,331	914	44,276
Whiteville	—	567	16,625	3,563	1,509	29,595
Whitwell	—	796	23,340	5,003	993	41,550
Williston	—	176	5,171	1,108	443	9,205
Winchester	3,063	2,675	78,410	16,806	12,830	139,586
Woodbury	—	965	28,275	6,060	1,803	50,335
Woodland Mills	—	235	6,885	1,476	69	12,257
Yorkville	—	121	3,602	772	200	6,420
TOTAL	$4,998,347	$1,204,462	$34,538,533	$7,378,000	$10,922,714	$61,523,082

Detail may not add to total because of rounding.